

PUBLIC VERSION

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554**

In the Matter of

AT&T Services, Inc. and AT&T Corp.

Complainants,

v.

Proceeding No. 19-222
File No. EB-19-MD-007

123.Net (d/b/a Local Exchange Carriers of
Michigan, Inc. and/or Prime Circuits)

Defendant.

LEGAL ANALYSIS IN OPPOSITION TO FORMAL COMPLAINT

AT&T's claims against LEC-MI depend entirely on conduct by, and interactions AT&T had exclusively with, Westphalia. Thus, as it candidly acknowledges, AT&T seeks to hold LEC-MI vicariously liable under an agency theory.¹ That effort fails for three separate reasons. First, despite attempting to preserve claims against LEC-MI, AT&T's settlement with GLC and Westphalia nevertheless extinguishes claims against their alleged "principal." Second, AT&T cannot rely on an apparent-agency theory where it had (at least) constructive knowledge that Westphalia was submitting fraudulent billings. Finally, the adverse-interest exception to

¹ Despite that acknowledgment, AT&T incessantly and falsely alleges that "LEC-MI billed" (or, in variations, "LEC-MI had billed," "LEC-MI, as it has conceded, improperly billed," "billed by LEC-MI," "LEC-MI's overcharges," and so forth). *See, e.g.*, Formal Compl. ¶¶ 3, 5, 29, 36, 41, 46, 47, 49, 59, 63, 72, 73, 79, 85, 86, 90. AT&T also states, for example, that it "mistakenly paid LEC-MI" and "overpaid LEC-MI." *Id.* at ¶¶ 39, 41. These inaccurate statements cannot be excused as mere oversight or shorthand. AT&T's claims seek to hold LEC-MI vicariously liable for the acts of Westphalia, and to compel LEC-MI to compensate AT&T for monies paid to Westphalia. AT&T's characterizations, which paint LEC-MI as a primary wrongdoer, are therefore unfairly prejudicial and inappropriate.

PUBLIC VERSION

ordinary agency liability precludes AT&T from holding LEC-MI liable for Westphalia's wrongful acts.

Furthermore, even assuming, *arguendo*, that AT&T could prove its agency theory, its claims still fail because it cannot prove the damages it alleges to the necessary degree of certainty. And, in all events, because AT&T's actual or constructive knowledge establishes that its cause of action accrued with the receipt of each invoice at issue, AT&T's claims can only reach back two years from the date it filed its Informal Complaint, such that its request for damages from earlier periods is foreclosed by 47 U.S.C. § 415.

I. AT&T'S RELEASE BARS THE PRESENT CLAIMS.

The Commission need not reach the merits of the agency questions posed by AT&T because its claims fail for a threshold reason: release. AT&T's own exhibit compilation attaches its Settlement Agreement with AT&T, GLC and Westphalia. Formal Complaint at Ex. 6. In its Formal Complaint, AT&T asserts that the settlement "did not resolve, or provide AT&T with any compensation concerning, the disputed end office charges billed by LEC-MI." Formal Compl. ¶ 4, n.5. Thus, AT&T believes itself entitled to bring the claims it asserts here. Presumably, AT&T's position is based on the following language:

nothing herein releases . . . (c) any claims by AT&T against parties other than the Debtor Releasee Parties, including, without limitation, 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, notwithstanding GLC, WTC, WBI or any other party billing AT&T on behalf of or as agent for such parties . . .

Formal Compl. Ex. 6, ¶ 7, Settlement Agreement (ATT-0000081-82).

But that attempted carve-out is ineffective under Michigan law. "At common law, a valid release of an agent for tortious conduct operates to bar recovery against the principal on a theory

of vicarious liability, even though the release specifically reserves claims against the principal.”² *Theophelis v. Lansing Gen. Hosp.*, 424 N.W.2d 478, 481 (Mich. 1988). *Theophelis* did not invent that rule; rather it reaffirmed in the wake of a new contribution statute “the deeply rooted common-law doctrine that release of an agent discharges the principal from vicarious liability.” *Id.* at 482; *see also id.* at 481-83 (collecting authorities).

After *Theophelis*, a challenge was raised that it was non-binding precedent because it spawned a concurring opinion.³ The Michigan Court of Appeals squarely rejected that challenge, observing that “[b]ecause four justices concurred that [the contribution statute] does not abrogate the common-law rule in question, *Theophelis* is binding with regard to that point of law.” *Felsner v. McDonald Rent-A-Car, Inc.*, 484 N.W.2d 408, 410 (Mich. Ct. App. 1992) (dismissing claims against principal based on release of agent). Moreover, as noted, *Theophelis* merely reaffirmed longstanding Michigan law, which no other Michigan Supreme Court decision has abrogated:

[W]hen the cause of action is destroyed as to one tortfeasor, it falls as to the others, even though it is attempted to preserve the liability of the others. So, where one tortfeasor is released from liability on payment of part of the damage, the others are discharged although the contract expressly reserves right of action against them.

Theophelis, 424 N.W.2d at 482-483.

² As AT&T itself admits, Formal Compl. ¶¶ 94, 95, 99, the alleged violations of the Communications Act in this case sound in tort and are therefore governed by this release and *Theophelis*. *See, e.g., Qwest Commc’ns. Co. v. Aventure Commc’ns Tech., LLC*, 86 F. Supp. 3d 933, 1017-18 (S.D. Iowa 2015) (finding a LEC’s alleged violations of the Communications Act, including for fraudulent billing practices, sounded in tort); *see also* Brief for Respondents at 69-70, *Comcast Corp. v. F.C.C.*, 600 F.3d 642 (D.C. Cir. Sept. 21, 2009) (No. 08-1291), 2009 FCC LEXIS 4986, at *79 (likening “the ‘unjust and unreasonable’ standard of section 201(b), which has been the touchstone of common carrier regulation for decades, [with] the ‘reasonable person’ standard of traditional tort law.”).

³ The concurring justice merely was not convinced that the trial court had definitively found that the document at issue was a release, and would have remanded for a clearer finding of fact. *Id.* at 487.

PUBLIC VERSION

Nor does this rule depend on the distinction between employee-agents and independent-contractor-agents. *Felsner* involved an employee and referred to respondeat superior, which is not at issue here. *See Felsner*, 484 N.W.2d at 410. But *Theophelis* was a classic apparent-agent case against a hospital based on conduct of a nurse anesthetist and anesthesiologist “who, although not employees of the hospital, were alleged to be ostensible agents of the hospital.” *Theophelis*, 424 N.W.2d at 480.

Here, AT&T granted Westphalia (and GLC) a broad, general release “from any and all manner of claims . . . that the AT&T Releaser Parties might have . . .” Formal Compl. Ex. 6, ¶ 7, Settlement Agreement (ATT-0000081-82). Indeed, the Recitals to the Settlement Agreement were expressly incorporated as substantive agreements, *Id.* at ¶ 1, and further express the parties’ “desire to resolve and settle all disputes between and among them.” *Id.* at 3 (last “WHEREAS” clause). In effectuation of that settlement, the Bankruptcy Court first issued an Order Approving Terms of Compromise Among Debtors, Everstream GLC Holding Company, LLC, and AT&T Corp.⁴ It then entered an Order confirming the Debtor’s Chapter 11 Plan, to which AT&T consented by voting to accept.⁵ A bankruptcy court’s confirmation of a chapter 11 plan has the effect of a judgment for res judicata purposes. *Browning v. Levy*, 283 F.3d 761, 772 (6th Cir. 2002). So, not only does the release in the Settlement Agreement extinguish any possible claims

⁴ *See* LEC-MI Ex. 1, Order Approving Terms of Compromise.

⁵ *See* LEC-MI Ex. 2, Order Confirming Chapter 11 Plan; *see also* LEC-MI Ex. 3, Tabulation of Votes on Joint Chapter 11 Plan, at Ex. B. Indeed, even in the absence of the express release in the Settlement Agreement, AT&T would still have given a release sufficient to extinguish its vicarious claims against LEC-MI here. A bankruptcy court’s confirmation of a chapter 11 plan has the effect of a judgment for res judicata purposes. *Browning v. Levy*, 283 F.3d 761, 772 (6th Cir. 2002). And, by voting in favor of the plan, AT&T undeniably consented to that judgment. Because entry of a consent judgment itself constitutes a release, *Felsner*, 484 N.W.2d at 570, and the Bankruptcy Court’s plan confirmation order here does not (and could not) reserve claims against LEC-MI as Westphalia’s putative principal, the order serves as an independent and sufficient basis to bar AT&T’s claims here.

by AT&T against Westphalia (or GLC) as LEC-MI's putative agent, but so does the judgment of the bankruptcy court. *Cf. Felsner*, 484 N.W.2d. at 411 (entry of consent judgment constitutes a release).⁶

AT&T admits that its claims against LEC-MI are based on “vicarious liability” deriving from Westphalia's actions as an alleged apparent agent. Formal Compl. ¶ 94. AT&T also admits—and its exhibits establish—that it released all claims it might have had against Westphalia. But, as demonstrated by these authorities, AT&T's attempt to carve out from its release of Westphalia vicarious claims against LEC-MI is invalid under Michigan law. Therefore, the claims must be dismissed.

⁶ For completeness, LEC-MI notes that a covenant not to sue an agent, unlike a release, does not discharge a principal under Michigan law. *Theophelis*, 424 N.W.2d at 486. That is of no moment here, however, because AT&T's settlement expressly provides for “release and forever discharge,” and because the plan confirmation to which it assented further operates as a release. Formal Compl. Ex. 6, ¶ 7, Settlement Agreement (ATT-0000081-82). AT&T's claims against GLC and Westphalia encompassed, or could have encompassed, all of the overcharges that AT&T now seeks from LEC-MI. *See, e.g., id.* at 1-2 (reciting that “AT&T assert[s] that disputed charges for interstate telephone traffic imposed by GLC and [Westphalia] were unlawful” and “GLC and [Westphalia] owe AT&T approximately \$13.6 million in overcharges/refunds for interstate telephone traffic”); Formal Compl. Ex. 14, ¶¶ 61-75, AT&T and GLC Joint Statement (AT&T-0000175-178) (reciting, *inter alia*, the disputed LEC-MI end office charges as part of AT&T's Formal Complaint proceeding against GLC and Westphalia). AT&T's claims for those end office charges have been extinguished by the Bankruptcy Court's confirmation of the Chapter 11 plan that AT&T voted to accept. It cannot seek to circumvent that consented-to judgment now. *See* Restatement (Second) of Judgments § 24 (“When a valid final judgment rendered in an action extinguishes plaintiff's claim . . . the claim extinguished includes all rights of the plaintiff to remedies against the defendant with respect to all or any part of the transaction or series of connected transactions, out of which the action arose.”); *see also Hubbard v. Nationwide Lending Corp.*, Case No. 17-cv-13232, 2018 U.S. Dist. LEXIS 114105, at *11 (E.D. Mich. July 10, 2018) (ruling plaintiff's claims were barred by res judicata because arguments as to separate defendant should have been raised in the original action (citing Restatement (Second) of Judgments §§ 24-25)); *Nat'l Benevolent Ass'n of the Christian Church (Disciples of Christ) v. Weil, Gotshal & Manges, L.L.P.*, No. SA-07-CV-00379-WRF, 2008 U.S. Dist. LEXIS 49084, at *29 (W.D. Tex. June 2, 2008) (stating a plaintiff's claims are barred by res judicata if the claim existed at the time of the original proceeding and it could or should have brought its claims in that proceeding (citing *Browning v. Levy*, 283 F.3d 761, 761 (6th Cir. 2002))).

II. AT&T HAD REASON TO KNOW WESTPHALIA WAS ASSESSING IMPROPER CHARGES, AND THEREFORE COULD NOT HAVE REASONABLY BELIEVED WESTPHALIA WAS ACTING UNDER AUTHORITY FROM LEC-MI.

AT&T correctly recognizes that Westphalia lacked actual authority from LEC-MI to issue fraudulent bills and pocket for itself any sums thereby obtained. So AT&T roots its claims in what it contends was Westphalia's apparent authority to bill for LEC-MI. Its theory is simple: It alleges that LEC-MI had used Westphalia as its billing agent for access charges and never complained about AT&T paying Westphalia, thus Westphalia had "apparent authority to bill the end office charges in dispute."⁷ Formal Compl. ¶ 94.

What AT&T omits, however, is any consideration of its own role in the apparent-authority triangle. For, as case law makes clear, apparent authority cannot exist where the third party knows or should know that the acts at issue are unauthorized:

[First] The person dealing with the agent must do so with belief in the agent's authority and this belief must be a reasonable one; [second] such belief must be generated by some act or neglect of the principal sought to be charged; [third] and the third person relying on the agent's apparent authority must not be guilty of negligence.

Little v. Howard Johnson Co., 455 N.W.2d 390, 396 (Mich. Ct. App. 1990) (internal citations omitted).

Moreover, that a person has been an agent in the past, for prior transactions, does not vindicate an assumption that he has carte blanche authority for future transactions. *See Meretta*

⁷ AT&T also mentions LEC-MI's reference, in response to AT&T's Informal Complaint, to a billing arrangement with GLC. Formal Compl. ¶ 94. But this post hoc reference in 2014 cannot support a claim based on apparent authority, given that was not a contemporaneous manifestation on which AT&T could have relied in 2012 and 2013 to form a belief as to the scope of Westphalia's authority. *See* Restatement (Third) of Agency § 2.03 (belief must be "traceable to the principal's manifestations") (emphasis added); *Bruton v. Automatic Welding & Supply Corp.*, 513 P.2d 1122, 1126 (Alaska 1973) ("After the fact manifestations . . . are not evidence that a purported agent has apparent authority.") Therefore, as pled, AT&T's claims are dependent solely on its interpretation of LEC-MI's silence.

PUBLIC VERSION

v. Peach, 491 N.W.2d 278, 280 (Mich. Ct. App. 1992) (“In determining whether an agent possesses apparent authority to perform a particular act, the court must look to all surrounding facts and circumstances.”); *see also WMCV Phase 3, LLC v. Shushok & McCoy, Inc.*, 750 F. Supp. 2d 1180, 1190 (D. Nev. 2010) (undisputed agency in the past did not resolve question of fact regarding apparent authority). This is because the third party’s belief in the alleged apparent authority still must be **objectively reasonable** under the circumstances. *Meretta*, 491 N.W.2d at 280; *see also Atl. Die Casting Co. v. Whiting Tubular Prods., Inc.*, 60 N.W.2d 174, 178 (Mich. 1953) (test is whether a “third person of ordinary prudence, conversant with business usages and the nature of the particular business, is justified in assuming the agent is authorized to perform a particular act”); *WMCV*, 750 F. Supp. 2d at 1190 (“the party who claims reliance must not have closed his eyes to warning or inconsistent circumstances”) (quoting *Great Am. Ins. Co. v. Gen. Builders, Inc.*, 934 P.2d. 257, 261 (Nev.1997)).

AT&T mentions, but does not address, the reasonableness requirement. Or perhaps it just presumes that, in light of LEC-MI’s prior lack of complaint to Westphalia billing for access charges, it was justified in assuming Westphalia had authority for any and all charges it presented. Either way, AT&T conspicuously ignores the elephant in the room, that otherwise features prominently throughout the Formal Complaint: the fact that, according to AT&T’s own calculations, LEC-MI’s supposed **end-office** charges skyrocketed virtually overnight from 1,874,862 average minutes of use to more than 20 million MOUs per month. Indeed, according to AT&T’s own exhibit, Westphalia’s scheme began “in earnest” in February 2012. Formal Compl. ¶¶ 54-55. By May 2012, the billings had increased nearly 1100% over AT&T’s baseline from just a few months earlier. Formal Compl. Ex. 1, Joint Declaration of Lancaster & Giedinghagen, Ex. A (ATT-0000019); *see also* Starkey Decl. ¶ 50 (“It is simply not credible for

PUBLIC VERSION

AT&T to claim that it was unaware of these obvious trends until mid-2013, but if AT&T's claim is true, then it indicates that AT&T was willfully ignorant on the topic and chose not to investigate an issue that AT&T had been actively monitoring and disputing for over a decade.”). Such a circumstance is precisely what courts consider in finding that a third party's belief in apparent authority was unreasonable or even negligent.

For example, in *Permobil, Inc. v. American Express Travel Related Services Co.*, an accounts-payable supervisor for a company obtained a former employee's American Express card. 571 F. Supp. 2d. 825, 829 (M.D. Tenn. 2008). Over the course of three-and-a-half years, she and her husband made nearly \$1.3 million in unauthorized charges. *Id.* The employee paid those charges with company funds and then destroyed the monthly statements. *Id.*

After discovering the fraud, Permobil sued American Express seeking restitution. *Id.* In response, American Express contended that Permobil's failure to separate the approval and payment accounting functions, and the fact that it paid the charges after receiving statements detailing them, cloaked the employee in apparent authority as a matter of law and precluded recovery. *Id.* at 833. The court disagreed. “If . . . the third person has reason to believe that the agent is acting for his own benefit, he cannot subject the principal to liability upon a contract which in fact is unauthorized Where circumstances indicate that the agent may be acting in fraud of the principal, a person dealing with the agent is required to exercise care in investigation in order to hold the principal liable.” *Id.* at 834 (quoting Restatement (Second) of Agency § 166 cmts. b and c).

The court noted several factors that “plausibly indicated that [the employee] may have been acting in fraud of Permobil, requiring American Express to act reasonably in investigating the situation.” *Id.* These included that many charges were distinctly personal in nature and that

PUBLIC VERSION

the signatures on the charges did not match the signature on file for the card. *Id.* The court also emphasized American Express's ability to monitor the account for uncharacteristic or unusual charges. *Id.* Accordingly, the court denied American Express's motion to dismiss based on its apparent-authority argument. *Id.* at 836.

Likewise, in *General Overseas Films, Ltd. v. Robin International, Inc.*, a lender sought to hold a company liable on an apparent-agency theory for a personal loan guarantee made by the company's vice president and treasurer. 542 F. Supp. 684, 686 (S.D.N.Y. 1982). Despite that a treasurer would often, by virtue of his position, have apparent authority to bind his company in routine transactions, the court nevertheless noted that this was "not the sort of arrangement in which the guarantor company's treasurer or other financial officer normally should be expected to engage" and "should have alerted [the lender] to the danger of fraud." *Id.* at 690, 692.

Other cases provide further illustration. The Ninth Circuit recently affirmed a finding that reliance on a bank manager's apparent authority was unreasonable where "[n]umerous indicia of fraud were or should have been evident" on the face of a purported letter of credit. *Compass Bank v. Morris Cerullo World Evangelism*, 696 F. App'x 184, 185-86 (9th Cir. 2017). Another district court emphasized that apparent authority "vanished when, with passing time, the plaintiffs were put on notice that the accounts and transactions were being mishandled"—there, by atypical absence of depository records that become increasingly apparent when compared to other, legitimate transactions. *Tranchina v. Howard, Weil, Labouisse, Friedrichs, Inc.*, CIVIL ACTION NO. 95-2886 SECTION "C", 1997 WL 472664, at *2, *6 (E.D. La. Aug. 18, 1997). Even the Restatement (Third) of Agency, upon which AT&T relies heavily in its Formal Complaint, emphasizes the point:

Some transactions by their nature should strike a dissonant chord for a reasonable third party, given the situation in which an agent has been placed, the nature of

PUBLIC VERSION

the principal or its activities, or what the third party knows of the agent's position within an organization. A basic circumstance is whether the transaction is itself legal. . . . [A] transaction may be "novel" even if it bears some relationship to the principal's interests if the type of transaction is unprecedented in light of the principal's position, business, or activity.

Restatement (Third) of Agency § 2.03 cmt. d.

Taken together, these authorities demonstrate that it is not enough for AT&T to say that Westphalia had been a billing agent for LEC-MI in previous transactions, or that LEC-MI did not object to AT&T paying Westphalia. Nor are the various illustrations on which it relies sufficient. Rather, the critical question is whether it was reasonable, in light of AT&T's preeminent sophistication and expertise in this industry, for AT&T to believe that LEC-MI's legitimate end-user minutes-of-use suddenly skyrocketed from 2 million minutes per month to more than 20 million minutes per month.

As the accompanying Declaration of Michael Starkey amply illustrates, both before and throughout the entire time period in question, AT&T, was actively reviewing, auditing, re-rating, and challenging Westphalia's invoices, including various charges that Westphalia had ascribed to LEC-MI's OCN, and 8YY charges generally. Starkey Decl. ¶¶ 8, 32-50. AT&T's active oversight and scrutiny was entirely consistent with AT&T's aggressive action on 8YY aggregation traffic writ large. *Id.* ¶¶ 16-27. Given the extensive resources of AT&T and its active monitoring of LEC access bills generally and Westphalia's charges specifically, AT&T knew or should have known that there was something seriously wrong with the bills Westphalia was submitting. That knowledge, in turn, should have caused AT&T to investigate Westphalia's authority to bill those charges, and renders unreasonable any reliance on LEC-MI's mere silence as manifesting authority to bill them. Therefore, AT&T simply cannot now claim that it relied on Westphalia's authority to bill these rapidly escalating 8YY aggregation-related charges under LEC-MI's OCN. And as Mr. Starkey illustrates, even if AT&T somehow *ever* relied on

Westphalia's authority to bill under LEC-MI's OCN, which the evidence does not support, under *Tranchina* any such reliance was unreasonable by May 2010.⁸ Thus, having actively and consistently rejected Westphalia's authority to bill LEC-MI's charges throughout the entire period at issue, AT&T's agency argument fails for this reason too.

III. THE ADVERSE-INTEREST EXCEPTION WOULD BAR AT&T'S CLAIMS EVEN IF AT&T HAD LACKED REASONS TO DOUBT WESTPHALIA'S AUTHORITY.

AT&T's claims also run afoul of the adverse-interest exception to normal agency principles. Under that exception, an agent's "actions will not be deemed to have been done for the benefit of the corporation if the actions were adverse to the corporation's interests. That is, the acts were done for the actor's own benefit." *MCA Fin. Corp. v. Thornton*, 687 N.W.2d 850, 857 (2004); *see also In re ChinaCast Educ. Corp. Sec. Lit.*, 809 F.3d 471, 476 (9th Cir. 2015) ("Under that exception, a rogue agent's actions or knowledge are 'not imputed to the principal if the agent acts adversely to the principal in a transaction or matter, intending to act solely for the agent's own purposes or those of another person.'") (quoting Restatement (Third) of Agency § 5.04).

AT&T insists that the adverse-interest exception is unavailing against a third party, and thus provides LEC-MI no benefit here. But the exception is not so starkly drawn. Rather, just as with apparent authority, the focus is on determining who should bear the burden of a loss caused by a separate wrongdoer; and that determination does not always break in a single direction. Therefore, the exception may not apply—and imputation may be made—"when necessary to

⁸ In light of this, and the limitations defect discussed below, even if the Commission were to conclude that AT&T had reasonably relied on apparent authority for Westphalia to bill these charges, AT&T still would be limited to damages for only a single month—April 2012—and even then only if it could adequately separate VoIP traffic from wireless traffic.

PUBLIC VERSION

protect the rights of a third party who dealt with the principal in good faith.” Restatement (Third) of Agency § 5.04(a). Yet:

A third party who knows *or has reason to know* that an agent acts adversely to the principal, and who deals with the principal through the agent, has not dealt in good faith and may not rely on the exception stated in subsection (a) to the adverse-interest exception.

Id. at cmt. b. (emphasis added).

As fully detailed above, AT&T knew or had reason to know that Westphalia was acting illegally. So it did not deal in “good faith” and its conduct does not warrant invoking the exception-to-the-exception. Moreover, AT&T’s knowledge in this regard was far superior to LEC-MI’s: AT&T had access to the actual billing information from Westphalia. *See* Starkey Decl. ¶¶ 28-33 (“[T]he invoices AT&T received from Westphalia for the traffic at issue in this case allowed AT&T to identify the unique end office, and other, charges, attributable to LEC-MI . . .”). Conversely, Westphalia provided LEC-MI no information about what it was billing AT&T, and did not even respond to LEC-MI’s request for billing information. *See, e.g.,* AT&T Formal Compl. Ex. 5, LEC-MI’s Informal Complaint Response, 4 (ATT-0000071) (describing lack of information received from GLC and Westphalia).

Indeed, this is not an ordinary principal-agent situation in any sense. Allocation of fault (or imputation) to the principal typically follows the premise that the principal has selected the agent and, as a matter of self-interest, is incentivized to monitor his fidelity. *See Kirschner v. KPMG LLP*, 938 N.E. 2d 941, 951-52 (N.Y. 2010) (“[I]mputation fosters an incentive for a principal to select honest agents and delegate duties with care.”). Here, however, LEC-MI—a small CLEC—simply subtended GLC’s tandem and, as a logical extension, concurred in GLC’s tariff. It was in no way situated to monitor the billing that GLC delegated to Westphalia. AT&T, on the other hand, was ideally situated to do so. AT&T not only had the billing data

itself, but also the BRAVO software, the AT&T Access Management group, including a team of analysts from a global consulting firm, and the expertise from dealing with thousands of CLECs since the inception of the access-charge regime many decades ago. Starkey Decl. ¶¶ 40-42.

Thus, not only are the factual predicates met for applying the adverse-interest exception, but so too are the policy reasons for doing so. AT&T was in the superior position to detect the fraud here and to withhold payment. Indeed, this is exactly what AT&T admittedly did in July 2013. LEC-MI, in contrast, had none of the necessary information and received none of the ill-gotten proceeds.

It is unfortunate that either party should have to bear the burden of the real wrongdoer here, Westphalia. But, because that is the case, the loss should fall on AT&T as the party best situated to have prevented it.

IV. AT&T CANNOT PROVE ITS DAMAGES TO THE REQUIRED DEGREE OF CERTAINTY

AT&T admits that the traffic in question is a mix of wireless and VoIP traffic. Formal Compl. ¶¶ 26-27, 50, 87. As the party claiming damages, AT&T must prove the damages it alleges with a reasonable degree of certainty. *See, e.g., Berrios v. Miles, Inc.*, 574 N.W.2d 677, 680 (Mich. Ct. App. 1997). But AT&T's analysis simply assumes away the fact that the FCC's only pronouncement on the question of whether LECs can assess end office charges for VoIP-originated traffic is that they *can* collect those charges from long distance carriers like AT&T. While that issue has been remanded to the Commission following an appeal to the D.C. Circuit, that issue remains pending before the Commission. *See generally* FCC Docket Nos. WC 10-90 and CC 01-92; *see also AT&T Corp. v. FCC*, 841 F.3d 1047, 1049 (D.C. Cir. 2016) (remanding the FCC's *Declaratory Ruling* that VoIP traffic switching is the "functional equivalent" of end-office switching back to the Commission (citing *In re. Connect America Fund*, 30 FCC Rcd. 1587, 1588-89 (2015))). Therefore, AT&T wrongly assumes that those charges were improper,

as the only FCC opinion on this matter reflects that those Westphalia charges were in fact proper for VoIP traffic. *See Connect America Fund*, 30 FCC Rcd. at 1588-89. Having undertaken no effort to differentiate between wireless and VoIP-originated traffic in its calculation of damages, AT&T's claimed damages therefore cannot be proven to a reasonable degree of certainty, and its damage claims should be dismissed accordingly.

V. AT&T'S CLAIMS FOR DAMAGES ARE BARRED IN PART BY THE APPLICABLE STATUTE OF LIMITATIONS

Even if AT&T could prove its alleged damages with a reasonable degree of certainty, it is seeking damages outside of the two-year statute of limitations prescribed in 47 U.S.C. § 415. Causes of action for overbilling arise each month a bill contains disputed charges. *See In re Qwest Commc'ns Co. v. Budget Prepay, Inc. d/b/a Budget Phone, and Budget Phone, Inc.*, 28 FCC Rcd. 5170, 5173 (2013). AT&T had two years in which to assert any claim for overbilling. 47 U.S.C. § 415(c). AT&T knew, or at the very least should have known, about its alleged overcharge claim by May 2010 at the latest. Starkey Decl. ¶¶ 8, 47, 49 ("It is clear . . . AT&T could have (and should have) fully understood and explored the possibility that 8YY aggregation related charges were accruing on its invoices from Westphalia no later than May of 2010."). Thus, AT&T's claims that relate to bills Westphalia issued two years or more before April 2014, when AT&T filed its informal complaint, are barred by operation of Section 415. Therefore, AT&T cannot claim damages (or interest) for the months of February and March of 2012 as a matter of law. See Formal Compl. Ex. 1, Joint Declaration, Ex. A (ATT-0000013).

VI. CONCLUSION

For the reasons set forth above, AT&T's complaint should be dismissed. AT&T's claims are barred by the doctrines of release and res judicata. Its claim for vicarious liability is without merit. And, in all events, it has failed to prove its damages with reasonable certainty, and it improperly seeks damages outside of the statute of limitations.

Respectfully submitted,

DATED: September 25, 2019

123.NET d/b/a LOCAL EXCHANGE
CARRIERS OF MICHIGAN, INC.

By Its Attorneys,

/s/ Joseph P. Bowser

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MICHIGAN, INC.

Legal Analysis Exhibit

LEC-MI Ex. 1

PUBLIC VERSION

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MICHIGAN**

In re:**CHAPTER 11****GREAT LAKES COMNET, INC. *et al.*****CASE NO. 16-00290
(Jointly Administered)****Debtors.****Hon. John. T. Gregg**

**ORDER APPROVING TERMS OF COMPROMISE
AMONG DEBTORS, EVERSTREAM GLC HOLDING
COMPANY, LLC, AND AT&T CORP.**

The Court has considered the Joint Motion (the “Joint Compromise Motion”)¹ of debtors, Great Lakes Comnet, Inc. and Comlink L.L.C. (collectively, the “Debtors”) and Everstream GLC Holding Company, LLC (“Everstream” and together with the Debtors, the “Movants”) seeking approval of a settlement reached among Movants and AT&T Corp. and its subsidiaries and affiliates. (“AT&T,” and together with the Debtors and Everstream, the “Parties”) pursuant to Section 105 of the Bankruptcy Code and Bankruptcy Rule 9019. With this Court’s finding that (i) good and sufficient notice has been given under the circumstances; (ii) good cause exists to grant the relief sought in the Motion; (iii) the Court has appropriate subject matter jurisdiction and constitutional authority to enter a final order in this core proceeding; (iv) venue is proper; (v) it is in the best interest of the Parties and the Debtors’ creditors that the Motion be approved; and (vi) Movants have met their burden under the applicable standards for Bankruptcy Rule 9019 as articulated in *Protective Comm. v. Anderson (In re TMT Trailer)*, 390 U.S. 414 (1968) and *Rivercity v. Herpel (In re Jackson Brewing Co.)*, 624 F.2d 599 (5th Cir. 1980), it is hereby ORDERED that:

¹ Capitalized terms not otherwise defined in this Order shall have the meanings ascribed to them in the Motion.

1. Pursuant to 11 U.S.C. § 105 and Bankruptcy Rule 9019, the terms of the Compromise set forth in the Motion are hereby approved in all respects as a fair and reasonable resolution of the disputes and issues among the Parties.

2. (i) The Objection is resolved as set forth in subparagraphs (ii) – (vi) of this paragraph; (ii) the Debtors will assume and assign to Everstream all executory contracts and unexpired leases to which the Debtors and AT&T are party, except for any agreement, contract, claim (as defined in Bankruptcy Code § 101(5)), account payable or account receivable that arise out of or are related to (x) any of the following proceedings or the conduct described therein: (a) In the Matter of AT&T Services Inc. and AT&T Corp. v. Great Lakes Comnet, Inc. and Westphalia Telephone Company, in the Federal Communications Commission (“FCC”), EB Docket No. 14-222, File No. EB-14-MD-013, (b) In the matter of the application and complaint of Westphalia Telephone Company and Great Lakes Comnet, Inc. against AT&T Corp. before the Michigan Public Service Commission, Case No. U-17619, now on appeal in the Michigan Court of Appeals (Case No. 326100), and (c) Great Lakes Comnet, Inc. and Westphalia Telephone Company, v. AT&T Corp. in the United States District Court for the Western District of Michigan (Case No. 1:15-CV-216), and the appeal in the United States Court of Appeals for the Sixth Circuit (Case No. 16-1256); and (y) the AT&T Receivable or charges and amounts invoiced or billed by the Debtors or their affiliates to AT&T under tariffs (collectively, the “Assumed and Assigned Agreements”); (iii) Debtors will utilize a portion of the sale proceeds received from Everstream as part of the sale transaction for the purposes of making payment to AT&T in the amount of \$740,000 within ten (10) days of the entry of this Order in full and final satisfaction of the alleged AT&T Cure Amount; (iv) Everstream waives and releases its interests, if any, in the alleged AT&T Receivable and will take no action to seek to collect the alleged

AT&T Receivable; (v) Everstream and AT&T will both agree to operate in good faith for the purposes of negotiating reasonable dedicated entrance facility charges, which will allow AT&T to gain access to certain network traffic, and the language set forth in the Joint Compromise Motion shall not affect Everstream's rights in any manner whatsoever to negotiate and subsequently collect dedicated entrance facility charges from AT&T on a going forward basis; and (vi) except for any claims (as such term is defined in Bankruptcy Code § 101(5)) arising from or related to the Assumed and Assigned Agreements, AT&T shall be entitled to assert any pre-petition or administrative claims in the Debtors' bankruptcy, without prejudice to the right of the Debtors to object to such claims. For the avoidance of doubt, nothing described in this paragraph 2 shall affect, in any manner whatsoever, any right Everstream may have to recover the requested relief set forth in the adversary action that Everstream initiated against Debtors and is currently pending in this Court (*Everstream GLC Holding Co., LLC v. Great Lakes Comnet, Inc. and Comlink L.L.C.*, Adv. Pro. No. 16-80246) or any claims or defenses the Debtors may have in that action.

3. This Order shall be effective immediately upon entry.

PUBLIC VERSION

4. The Debtors are authorized to take all necessary actions to effectuate the Compromise.

END OF ORDER

Order prepared and submitted by:

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Signed: February 3, 2017




John T. Gregg
United States Bankruptcy Judge

Legal Analysis Exhibit

LEC-MI Ex. 2

PUBLIC VERSION

**UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF MICHIGAN**

In re:	:	Chapter 11
	:	
GREAT LAKES COMNET, INC., <i>et al.</i> ,	:	Case No. 16-00290 (JTG)
	:	Jointly Administered
	:	
Debtors. ¹	:	Honorable John T. Gregg

**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER
(I) FINALLY APPROVING DISCLOSURE STATEMENT, AND (II) CONFIRMING
JOINT CHAPTER 11 PLAN OF LIQUIDATION OF THE DEBTORS AND OFFICIAL
COMMITTEE OF UNSECURED CREDITORS**

Before the Court is the *Joint Chapter 11 Plan of Liquidation of the Debtors and Official Committee of Unsecured Creditors*, dated January 13, 2017, a copy of which is attached hereto as **Exhibit A** [Dkt. No. 671] (the “Plan”),² as the Plan may be modified or amended by this Order, and the *Disclosure Statement with Respect to the Plan of Liquidation Under Chapter 11 of the Bankruptcy Code of the Debtors* [Dkt. No. 670] (the “Disclosure Statement”) filed by the above-captioned debtors (the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee” and, together with the Debtors, the “Plan Proponents”). On February 8, 2017, the Court entered an *Order (I) Conditionally Approving Disclosure Statement, (II) Fixing Voting Record Date, (III) Scheduling Disclosure Statement and Plan Confirmation Hearing and Approving Form and Manner of Related Notice and Objection Procedures, (IV) Approving Solicitation Packages and Procedures and Deadlines for Soliciting, Receiving and Tabulating Votes on the Plan, (V) Approving the Form of Ballot, and (VI) Granting Related Relief* [Dkt. No.

¹ The Debtors are Great Lakes Comnet, Inc. (Case No. 16-00290) and Comlink, L.L.C. (Case No. 16-00292).

² Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to such terms in the Plan. Any term used in the Plan or this Confirmation Order that is not defined in the Plan or this Confirmation Order, but that is used in the Bankruptcy Code or the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) shall have the meaning ascribed to such term in the Bankruptcy Code or the Bankruptcy Rules, as applicable.

694] (the “Plan Procedures Order”). Pursuant to the Plan Procedures Order, a hearing to consider final approval of the Disclosure Statement and confirmation of the Plan was scheduled and conducted by the Court on March 28, 2017 (the “Confirmation Hearing”).

On March 23, 2017, CoBank, ACB (“CoBank”), the Debtors’ DIP lender, filed the *Limited Objection and Reservation of Rights of CoBank, ACB to the Joint Chapter 11 Plan of Liquidation of the Debtors and Official Committee of Unsecured Creditors* [Dkt. No. 724] (the “CoBank Objection”). Pursuant to the CoBank Objection, CoBank asserts that it has a secured claim against the Debtors’ estates in the amount of \$1,976,835.84. The Debtors dispute the amount of any such claim held by CoBank, and further dispute that such claim is secured or otherwise entitled to administrative priority. The CoBank Objection requests that the amount of CoBank’s alleged claim be placed in escrow pending a determination regarding the status of the claim. Further, CoBank asserts that (i) any remaining proceeds from the asset sale to Everstream GLC Holding Company LLC (“Everstream”) should be paid immediately to CoBank, (ii) any distribution of the Debtors’ assets should commence only after CoBank’s alleged claim(s) are resolved, and (iii) CoBank should not be prohibited from recovering post-petition interest and legal fees.

On March 10, 2017, the Debtors filed amended Exhibits A and B to the Plan Supplement [Dkt. No. 711].

On March 21, 2017, Kurtzman Carson Consultants LLC (the “Solicitation Agent”) filed the *Certification of Andres A. Estrada with respect to the Tabulation of Votes on the Joint Chapter 11 Plan of Liquidation of the Debtor and Official Committee of Unsecured Creditors* [Dkt. No. 719] (the “Voting Declaration”).

On March 24, 2017, the following pleadings were filed in connection with the Plan and/or in support of the Plan: (i) *Brief In Support of Confirmation of Joint Plan of Liquidation* [Dkt. No. 726 (the “Confirmation Brief”)] and (ii) the *Declaration of Gordon Schreur in Support of Confirmation of Joint Plan of Liquidation* [Dkt. No. 727 (the “Schreur Declaration”)].

Having considered the record before the Court, including, but not limited to, the docket in these chapter 11 cases and any related adversary proceeding(s), and the presentations of parties present at the Confirmation Hearing, THE COURT HEREBY MAKES THE FOLLOWING FINDINGS OF FACT AND CONCLUSIONS OF LAW:

Finding and Conclusions / Judicial Notice

A. The findings and conclusions set forth herein constitute the Court’s findings of fact and conclusions of law pursuant to Fed. R. Bankr. P. 7052, made applicable to this proceeding pursuant to Fed. R. Bankr. P. 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

B. The Court takes judicial notice of the docket in these chapter 11 cases and any related adversary proceedings or claims register(s) maintained by the Clerk of the Bankruptcy Court and/or by Kurtzman Carson Consultants LLC, the duly-appointed claims and noticing agent, including, without limitation, all pleadings, papers and other documents filed, all orders entered, and all evidence and arguments made, proffered, or adduced at the hearings held before the Court during the pendency of these chapter 11 cases.

Jurisdiction and Venue

C. On January 25, 2016 (the “Petition Date”), the Debtors commenced their cases by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors are continuing in possession of their property and operating

and managing their business, as debtors-in-possession, pursuant to sections 1107 and 1108 of the Bankruptcy Code.

D. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(a) and 1334. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2)(A), (L) and (O), and the Court can exercise its subject matter jurisdiction pursuant to 28 U.S.C. § 157(b)(1). Venue in this District is proper under 28 U.S.C. §§ 1408 and 1409. The Debtors and the Committee have consented to the entry of this Order as a final order of this Court.

E. On February 23, 2015, the United States Trustee appointed the Committee [Dkt. No. 68].

Disclosure Statement / Notice

F. The Disclosure Statement contains adequate information as required under Section 1125 of the Bankruptcy Code.

G. On February 28, 2017, Kurtzman Carson Consultants LLC (the “Solicitation Agent”) filed an Affidavit of Service with respect to the Solicitation Materials and Non-Voting Package [Dkt. No. 704].³

H. On March 14, 2017, the Solicitation Agent filed an Affidavit of Service with respect to the amended Plan Supplement [Dkt. No. 712].

I. The Disclosure Statement, the Plan, the ballots, the Plan Procedures Order, notice regarding the Confirmation Hearing and related deadlines for objecting to the Plan (the “Plan Procedures Notice”), and related materials were transmitted and served as required by the Plan Procedures Order and in compliance with the Bankruptcy Code, the Bankruptcy Rules, and any applicable local bankruptcy rules, and such transmittal and service constitute proper and sufficient notice reasonably calculated, under the circumstances, to apprise creditors and

³ A supplemental Affidavit of Service was filed on March 3, 2016 [Dkt. 706].

interested parties of the pendency of the Plan and the Confirmation Hearing and afford them an opportunity to present their objections and no other or further notice is or shall be required.

Voting.

J. Votes to accept and reject the Plan have been solicited and procured in good faith, with proper and sufficient notice, and tabulated fairly, all in a manner consistent with the Bankruptcy Code, the Bankruptcy Rules, and industry practice.

Burden of Proof.

K. The Plan Proponents have the burden of proving the elements of section 1129(a) (and if applicable, section 1129(b)) of the Bankruptcy Code by a preponderance of the evidence and they have met that burden as further found and determined herein.

Compliance With Sections 1123 and 1129 of the Bankruptcy Code.

L. Section 1129(a)(1) - Plan's Compliance with Bankruptcy Code. The Plan complies with all applicable provisions of the Bankruptcy Code as required by section 1129(a)(1) of the Bankruptcy Code, including, without limitation, sections 1122 and 1123 of the Bankruptcy Code.

M. Sections 1122(a) and 1123(a)(1)-(4). The Plan satisfies sections 1122(a) and 1123(a)(1) of the Bankruptcy Code and designates separate Classes of Claims, other than Administrative Expense Claims, Priority Tax Claims and Professional Fee Claims, and each Class contains Claims that are substantially similar to the other Claims within that Class. The Plan satisfies sections 1123(a)(2) through (4) of the Bankruptcy Code by identifying each Class that is not impaired, by specifying the treatment of each Class that is impaired, and by providing the same treatment for each Claim within a particular Class.

N. Section 1123(a)(5). The Plan and the various documents set forth therein or incorporated by reference provide adequate means for the Plan's implementation, including,

inter alia: (i) the deemed consolidation of the Debtors; (ii) the approval of the AT&T Settlement Agreement; (iii) the vesting of the Assets in the Liquidation Trust; and (iv) the appointment of the Liquidation Trustee to administer the Liquidation Trust. Accordingly, the Plan satisfies section 1123(a)(5) of the Bankruptcy Code.

O. Sections 1123(a)(6) and (7). Sections 1123(a)(6) and (a)(7) of the Bankruptcy Code are not applicable to the Plan since it provides for the liquidation and ultimate dissolution of the Debtors and does not provide for the issuance of any interests in any Debtors or the selection of officers and directors of the Debtors.

P. Section 1123(b). The provisions of the Plan comply with, and are not inconsistent with, the applicable provisions of the Bankruptcy Code, including section 1123(b). Among other items, the Plan identifies and impairs or, as applicable, leaves unimpaired, each Class of Claims pursuant to section 1123(b)(1); it provides pursuant to section 1123(b)(2) for the assumption and assignment, or rejection, of the Debtors previously unrejected executory contracts and unexpired leases; it provides pursuant to section 1123(b)(3) for certain settlements set forth in the Plan and for the Liquidation Trustee to retain, enforce or settle any claim or interest that belongs to the Debtors and becomes vested in the Liquidation Trust as an Asset. Pursuant to section 1123(b)(6) of the Bankruptcy Code, the Plan contains other customary provisions that are consistent with the Bankruptcy Code, including: (i) provisions governing Distributions on account of Allowed Claims, including the timing, delivery and calculation of amounts to be distributed; (ii) procedures for resolving Disputed Claims; (iii) provisions regarding the modification of the Plan; (iv) provisions for an injunction against certain Persons from engaging in certain actions regarding Claims or Causes of Action that are satisfied or discharged under the Plan; and (v) provisions for the retention of jurisdiction by this Court with respect to certain matters listed in

Article XIII of the Plan. The failure specifically to address a provision of the Bankruptcy Code in this Confirmation Order shall not diminish or impair the effectiveness of this Confirmation Order.

Q. Bankruptcy Rule 3016(a). The Plan is dated and identifies the entities submitting the Plan as proponents, thereby satisfying Bankruptcy Rule 3016(a).

R. Section 1129(a)(2) - Plan Proponents' Compliance with Bankruptcy Code. The Plan Proponents have complied with the applicable provisions of the Bankruptcy Code. The Debtors, together with the Committee, are proper proponents of the Plan and have solicited acceptances of the Plan in accordance with the requirements of section 1125 of the Bankruptcy Code, the Bankruptcy Rules, and the Plan Procedures Order. The Plan Proponents and their respective agents and professionals have acted in "good faith" within the meaning of section 1125(e) of the Bankruptcy Code. Pursuant to the Plan Procedures Order, on or about February 14, the Debtors, through the Solicitation Agent, mailed, by first class mail, postage prepaid, to each creditor specified in the Plan Procedures Order a solicitation package containing copies of, among other things: (i) solicitation letters from the Debtors and the Committee; (ii) the Plan; (iii) the Disclosure Statement; (iv) a ballot and instructions for completing the ballot; (v) the Plan Procedures Order, and (vi) the Plan Procedures Notice. On or about February 27, 2017, Creditors not entitled to vote on the Plan were mailed copies of the Plan Procedures Notice and a notice of non-voting status. The Disclosure Statement and the procedures by which the ballots for acceptance or rejection of the Plan were solicited, procured and tabulated were adequate, fair, properly conducted and in accordance with Bankruptcy Rules 3017 and 3018 and section 1126(b) of the Bankruptcy Code. Accordingly, the Plan satisfies section 1129(a)(2) of the Bankruptcy Code.

S. Section 1129(a)(3) - Plan Proposed in Good Faith. The Plan Proponents have proposed the Plan in good faith and not by any means forbidden by law. Therefore, the Plan complies with section 1129(a)(3) of the Bankruptcy Code.

T. Section 1129(a)(4) - Payment for Services. Any payment made or to be made by any of the Debtors for services or for costs and expenses in or in connection with these chapter 11 cases, or in connection with the Plan and incident to these chapter 11 cases, has been approved by, or is subject to the approval of, the Court as reasonable, thereby satisfying section 1129(a)(4) of the Bankruptcy Code.

U. Section 1129(a)(5) - Identity of Management. Section 4.5 of the Plan provides for the vesting of all Assets in the Liquidation Trust. Further, the Liquidation Trust Agreement, attached as **Exhibit A** to the Plan Supplement, identifies the person appointed as the Liquidation Trustee and serving in that capacity as the appointed representative of the Estate pursuant to section 1123(b)(3)(B) of the Bankruptcy Code, and such appointment is consistent with the interests of creditors and public policy and is approved.⁴ Therefore, the Plan complies with section 1129(a)(5) of the Bankruptcy Code.

V. Section 1129(a)(6) - No Rate Changes. The Plan does not involve the establishment of rates over which any regulatory commission has or will have jurisdiction after confirmation. Therefore, section 1129(a)(6) of the Bankruptcy Code does not apply to the Plan.

W. Section 1129(a)(7) - Best Interests of Creditors. With respect to each impaired Class of Claims or Interests, each Holder in such Class has either accepted the Plan or will receive or retain under the Plan on account of such Claim or Interests property of a value, as of

⁴ On March 10, 2017, the Debtors filed an amended **Exhibit A** to the Plan Supplement (the "Liquidation Trust Agreement") [Dkt. 711] identifying Peter Kravitz as the initial Liquidation Trustee.

the Effective Date, that is not less than the amount that such Holder would receive or retain if the Debtors were liquidated on the Effective Date under chapter 7 of the Bankruptcy Code. Therefore, the Plan complies with section 1129(a)(7) of the Bankruptcy Code.

X. Section 1129(a)(8) - Acceptance by Certain Classes. The following Classes are unimpaired and deemed to accept the Plan: Class 1 (Other Priority Claims) and Class 2 (Secured Claims).

Class 3 (General Unsecured Claims) is impaired and, as indicated in the Voting Declaration, such Class has accepted the Plan because pursuant to section 1126(c) of the Bankruptcy Code more than one-half (1/2) of the number and at least two-thirds (2/3) of the dollar amount of Holders of Claims in Class 3 have voted to accept the Plan.

Class 4 (Intercompany Unsecured Claims) and Class 5 (Equity Interests) are impaired and do not receive or retain any property under the Plan on account of such Claims and Interests. Accordingly, Class 4 and Class 5 are deemed to reject the Plan pursuant section 1126(g) of the Bankruptcy Code, and, therefore, each impaired Class has not accepted the Plan as required by section 1129(a)(8) of the Bankruptcy Code, and the Court shall consider confirmation of the Plan under the cramdown standards of 11 U.S.C. § 1129(b).

Y. Section 1129(a)(9) - Treatment of Administrative Expense Claims, Priority Tax Claims, and Other Priority Claims. The treatment of Administrative Expense Claims and Other Priority Claims pursuant to Sections 2.2 and 3.2 of the Plan, respectively, satisfies the requirements of sections 1129(a)(9)(A) and (B) of the Bankruptcy Code, and the treatment of Priority Tax Claims pursuant to Section 2.4 of the Plan satisfies the requirements of section 1129(a)(9)(C) of the Bankruptcy Code.

Z. Section 1129(a)(10) - Acceptance By One Impaired Class. The Plan has been accepted by Class 3 (General Unsecured Claims), the only voting, impaired Class. Because at least one impaired Class of Claims has accepted the Plan, determined without including any acceptance of the Plan by any insider, the Plan satisfies the requirements of section 1129(a)(10) of the Bankruptcy Code.

AA. Section 1129(a)(11) - Feasibility. The Plan calls for the liquidation of the Debtors' estates. As a result, except for the liquidation contemplated by the Plan and the Liquidation Trust Agreement, confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtors. Therefore, the Plan complies with section 1129(a)(11) of the Bankruptcy Code.

BB. Section 1129(a)(12) - Payment of Fees. Pursuant to Section 2.2 of the Plan, all Administrative Expense Claims, including fees payable under 28 U.S.C. § 1930, will be paid by the Debtors or, as applicable, by the Liquidation Trustee, on the later of the Effective Date and the date such Administrative Expense Claim becomes Allowed. Therefore, the Plan complies with section 1129(a)(12) of the Bankruptcy Code.

CC. Section 1129(a)(13) - Retiree Benefits. The Debtors do not sponsor or provide any retiree benefit plans within the meaning of section 1114 of the Bankruptcy Code. Accordingly, section 1129(a)(13) of the Bankruptcy Code is not applicable to the Plan.

DD. Section 1129(a)(14) - Domestic Support Obligations. The Debtors are not required to pay any domestic support obligations. Accordingly, section 1129(a)(14) of the Bankruptcy Code is not applicable to the Plan.

EE. Section 1129(a)(15) - Debtors Are Not Individuals. The Debtors are not individuals. Accordingly, section 1129(a)(15) of the Bankruptcy Code is not applicable to the Plan.

FF. Section 1129(a)(16) - Transfers. Each of the Debtors is a moneyed, business, or commercial corporation or trust and, therefore, section 1129(a)(16) of the Bankruptcy Code is not applicable to the Plan.

GG. Section 1129(b) - Cramdown. Notwithstanding the deemed rejection of the Plan by Class 4 (Intercompany Unsecured Claims) and Class 5 (Equity Interests), the Plan may still be confirmed under section 1129(b) of the Bankruptcy Code because the Plan does not unfairly discriminate against, and is fair and equitable with respect to, the Holders of Claims in Class 4 and Interests in Class 5 because, among other possible reasons, no Holder of any Claim or Interest in Class 5 will receive or retain any property under the Plan.

HH. Section 1129(c) - Only One Plan. The Plan is the only plan filed in these chapter 11 cases and, therefore, section 1129(c) of the Bankruptcy Code does not apply.

II. Section 1129(d) - Principal Purpose of Plan. The principal purpose of the Plan is not the avoidance of taxes or the avoidance of application of Section 5 of the Securities Act of 1933, as amended. Therefore, the Plan complies with section 1129(d) of the Bankruptcy Code.

JJ. Substantive Consolidation. Section 5.1 of the Plan provides for the substantive consolidation of the Debtors' Estates for the purposes of voting, confirmation and distributions. Based on the evidence presented at or before the Confirmation Hearing, and the entire record of these Chapter 11 Cases, the Court finds that such consolidation is factually warranted, fair and equitable, and in the best interest of the Debtors' creditors and estates, because, among other

things: (i) the Debtors are non-operating; (ii) none of the Debtors' unsecured creditors would be harmed by substantive consolidation; (iii) administrative time and expense may be saved by such consolidation; and (iv) no objections have been filed raising any objection to substantive consolidation as provided in the Plan, and creditors voted to approve a plan providing for such consolidation.

KK. Assumption and Rejection of Contracts. Article IX of the Plan governing the assumption and assignment or the rejection of executory contracts and unexpired leases satisfies the requirements of sections 365(a), 365(b) and 365(f) of the Bankruptcy Code. As reflected in **Exhibit C** to the Plan Supplement, the Debtors are not assuming any executory contracts or unexpired leases pursuant to the Plan.

LL. Settlements, Releases and Exculpation. All releases, injunctions, exculpations, settlements and compromises embodied in the Plan, including the AT&T Settlement Agreement, and the distributions and rights provided thereunder, are an integral part of the Plan. Pursuant to sections 105(a) and 1123(b) of the Bankruptcy Code and Bankruptcy Rule 9019(a), the AT&T Settlement Agreement, and the settlements, releases, exculpations, and injunctions set forth in the Plan, including, without limitation, releases and exculpations set forth in Sections 12.1, 12.2, 12.3, 12.4, 12.5, and 12.6 of the Plan, are in exchange for good and valuable consideration and represent good faith settlements and compromises of Claims and Causes of Action, are fair, equitable, reasonable and in the best interests of the Debtors, their Estates and creditors, and such provisions: (i) fall within the jurisdiction of this Court under 28 U.S.C. §§ 1334(a), (b), (d) and (e); (ii) are essential means of implementing the Plan pursuant to section 1123(a)(5) of the Bankruptcy Code; (iii) are important to the overall objectives of the Plan to finally resolve all Claims among or against the parties in interest in the Chapter 11 Cases, except to the extent

otherwise provided in the Plan; and (iv) are consistent with sections 105, 1123, 1129 and other applicable provisions of the Bankruptcy Code.

MM. Section 1125(e) - Good Faith Solicitation. Based on the record before the Court in these chapter 11 cases, the Debtors, AT&T, the Committee and the individual Committee members in their official capacity only, and the Liquidation Trustee and their respective members, managers, officers, directors, employees, advisors, attorneys, representatives, financial advisors, investment bankers, or agents have acted in “good faith” within the meaning of section 1125(e) of the Bankruptcy Code in compliance with the applicable provisions of the Bankruptcy Code and Bankruptcy Rules in connection with their respective activities relating to the solicitation of acceptance or rejection of the Plan and their participation in the activities described in section 1125 of the Bankruptcy Code, and they are entitled to the protections afforded by section 1125(e) of the Bankruptcy Code and the exculpation provisions set forth in Section 12.4 the Plan.

BASED ON THE FOREGOING, IT IS HEREBY ADJUDGED, ORDERED AND DECREED AS FOLLOWS:

1. Disclosure Statement Approved. The Disclosure Statement, together with all exhibits thereto, is approved on a final basis in each and every respect pursuant to section 1125 of the Bankruptcy Code.

2. Plan Confirmed. The Plan is hereby confirmed pursuant to section 1129 of the Bankruptcy Code, and each and every provision contained therein is approved in its entirety. The failure to reference or discuss any particular provision of the Plan in this Order shall have no effect on the validity, binding effect, or enforceability of such provision.

3. AT&T Settlement Approved. Pursuant to sections 105 and 1123(b)(3) of the Bankruptcy Code and Bankruptcy Rule 9019, the AT&T Settlement Agreement, attached as **Exhibit 1** to the Plan, is hereby authorized and approved in all respects and incorporated herein.

4. Confirmation Objections Overruled. The Court hereby denies and overrules all objections not previously withdrawn or otherwise resolved and relating to (a) the approval of the Disclosure Statement, and/or (b) the confirmation of the Plan.

5. Plan Classification Controlling. The classification of Claims and Interests for purposes of the Distributions to be made under the Plan shall be governed solely by the terms of the Plan. The classifications and dollar amounts set forth on the ballots tendered to or returned by the Debtors' creditors and equity interest holders in connection with voting on the Plan (i) were set forth on the ballots for purposes of voting to accept or reject the Plan, (ii) do not necessarily represent, and in no event shall be deemed to modify or otherwise affect, the actual classification of such Claims and Interests under the Plan for distribution purposes, and (iii) shall not be binding on the Debtors or the Liquidation Trustee and shall nor limit, prejudice or impair any party in interest from filing any objections to Claims.

6. Binding Effect. The Plan and its provisions shall be binding on the Debtors, any entity acquiring or receiving property or a distribution under the Plan, and any Holder of a Claim against or Interest in the Debtors, including all governmental entities, whether or not the Claim or Interest of such Holder (i) is impaired under the Plan or (ii) has accepted the Plan.

7. Substantive Consolidation. The Debtors' Estates are hereby substantively consolidated for the purposes of implementation and consummation of the Plan, including, without limitation, for purposes of voting, confirmation and Distributions on Allowed Claims.

8. Rejection of Executory Contracts and Unexpired Leases. Pursuant to sections 105, 363, 365 and 1123(b)(2) of the Bankruptcy Code, the Court hereby approves the Debtors' rejection of Executory Contracts and Unexpired Leases pursuant to the provisions contained in Article IX of the Plan.

9. Bar Date for Rejection Claims. Holders of Claims as a result of the rejection of an executory contract or unexpired lease by the terms of the Plan shall file a Proof of Claim for rejection damages no later than thirty (30) days after the Effective Date. If such claimant does not timely file such proof of claim, such claimant shall be forever barred from asserting a claim against the Debtors, their Estate, or the Liquidation Trustee for such rejection damages.

10. Corporate Action / General Authorizations. All matters provided for under the Plan and the AT&T Settlement Agreement involving any corporate action to be taken by, or required of, the Debtors, shall be deemed to have occurred and be effective as provided in the Plan, and shall be authorized and approved in all respects without any requirement for further action by the stockholders, directors, members, or partners of any such entities. Notwithstanding the foregoing, the Debtors' officers, or as applicable the Liquidation Trustee, shall be authorized to the extent necessary or advisable to execute, deliver, file, or record such contracts, instruments, settlement agreements, releases, indentures, and other agreements or documents and to take or direct such actions as may be necessary or appropriate on behalf of the Debtors to effectuate and further evidence the terms and conditions of the Plan and the AT&T Settlement Agreement.

11. Further Actions. The approvals and authorizations specifically set forth in this Confirmation Order are nonexclusive and are not intended to limit the authority of the Debtors or the Liquidation Trustee to take any actions necessary or appropriate to implement, effectuate and

consummate the Plan, the AT&T Settlement Agreement, this Confirmation Order, and the transactions contemplated thereby, all without further application to, or order of, this Court unless such documents specifically require the approval and order of this Court with respect to the specific action or transaction to be taken or effectuated.

12. Plan Documents. The Plan, and the documents substantially in the form attached to the Plan, the Plan Supplement or the Disclosure Statement, together with any amendments, modifications and supplements thereto, are authorized and approved.

13. Vesting of Assets. Upon the Effective Date, all of the Assets and other possible property of the Debtors shall vest in the Liquidation Trust pursuant to the Plan and the Liquidation Trust Agreement, and except as provided in the Plan or the Liquidation Trust Agreement, free and clear of all Liens, Claims, encumbrances and interests in accordance with section 1141 of the Bankruptcy Code, but subject to the rights of Holders of Allowed Claims to obtain any Distributions provided for in the Plan.

14. Preservation of Causes of Action / Defenses. In accordance with section 1123(b)(3) of the Bankruptcy Code, and unless a Claim, objection, defense or Cause of Action against a Person is expressly waived, relinquished, released, compromised or settled in the Plan (including, for the avoidance of doubt, in the AT&T Settlement Agreement), or any Final Order of the Bankruptcy Court (including this Confirmation Order), nothing in this Confirmation Order or the Plan shall be deemed to waive, abandon, relinquish, impair, or otherwise prejudice any claims, objections, defenses, or Causes of Action, including any rights of setoff or recoupment, that the Debtors, the Estate, or the Liquidation Trustee may have and that constitute Assets that are vested in the Liquidation Trust, and the Debtors, the Estate and/or the Liquidation Trustee will retain and may (but shall not be required to) enforce all such claims, objections, defenses or

Causes of Action, including, without limitation, Causes of Action not specifically identified or described in the Plan or elsewhere or of which the Debtors or the Committee may presently be unaware or which may arise or exist by reason of additional facts or circumstances unknown to the Debtors or the Committee at this time or facts or circumstances which may change or be different from those the Debtors or the Committee now believe to exist. In addition, **Exhibit B** to the Plan Supplement satisfies all necessary requirements to preserve all Causes of Action set forth therein and meets all due process requirements to both the Holders of Claims and Interests both voting and non-voting and to all parties against whom such a potential Cause of Action may arise. The Debtors and their Estate shall expressly reserve the right of the Liquidation Trustee to pursue or adopt any claims alleged in any lawsuit in which the Debtors are a defendant or an interested party, against any Entity, including, without limitation, the plaintiffs or co-defendants in such lawsuits.

15. Liquidation Trustee / Post-Confirmation Management. Effective upon the Effective Date, the Court hereby approves the appointment of Peter Kravitz as the Liquidation Trustee pursuant to Section 4.3 of the Plan and the Liquidation Trust Agreement for purposes of winding up the Estate's assets and affairs and carrying out the terms of the Liquidation Trust Agreement. The Liquidation Trustee shall be the representative of the Debtors and their Estate pursuant to section 1123(b)(3)(B) of the Bankruptcy Code, shall be empowered to manage the Debtors and serve as a responsible officer of the Debtors until they are dissolved, and shall have the general duties and powers set forth in Article IV of the Plan and the Liquidation Trust Agreement.

16. Resignation of Officers. Upon the Effective Date, all other officers, directors and employees of the Debtors are deemed to have resigned from the Debtors and are discharged from

their duties and positions. However, nothing in the Plan or this Confirmation Order shall prohibit or otherwise prevent the Liquidation Trustee from engaging one or more of such officers, directors or employees to assist the Liquidation Trustee in performing his duties under the Liquidating Trust Agreement.

17. Corporate Status and Dissolution. The Liquidation Trustee may, in his discretion, maintain the corporate status of the Debtors if deemed reasonably necessary or desirable to aid in winding down the Debtors' affairs and liquidating the Assets in the Estate. Upon the entry of a Final Decree or other order(s) of this Court closing each of the Debtors' Chapter 11 Cases, each of the Debtors corresponding to each closed Chapter 11 Case shall be deemed to have been dissolved upon the closing of such Chapter 11 Case without any further action by the Debtors or the Liquidation Trustee, and without the necessity of filing any documents with the Secretaries of State of the jurisdictions in which they are organized or conducting business, or complying with any of any business corporation, limited liability company, trust, registration, or other laws, rules or regulations to which the Debtors might be subject under applicable non-bankruptcy law. Notwithstanding the foregoing, the Liquidation Trustee shall have the authority to take all actions that he deems necessary or appropriate to formally dissolve the Debtors in, withdraw the Debtors from, or deregister the Debtors in any applicable state or subdivision thereof.

18. Oversight Committee. Upon the Effective Date, (i) each of the members of the Committee shall immediately be deemed to act as members of the Oversight Committee, and (ii) the Committee's Professionals may be retained by the Oversight Committee. Notwithstanding the foregoing, the Committee shall continue to exist solely to prosecute any applications for payment of its fees and expenses and reimbursement of any Committee member's expenses.

19. Injunction. Except as otherwise expressly provided for in the Plan or this Confirmation Order, entry of this Confirmation Order shall act as a permanent injunction against any Person commencing or continuing any action, employment of process, or act to collect, offset, or recover any Claim or Cause of Action satisfied, released under the Plan, including Claims of Causes of Action released pursuant to Article XII of the Plan, or discharged under the Plan, including, without limitation, to the fullest extent provided for or authorized by §§ 524 and 1141 thereof.

20. Tax Returns / Tax Items. The Debtors shall timely file all tax returns, including final sales tax and franchise tax returns, as required by applicable state law and by 28 U.S.C. §§ 959(b) and 960. Any setoff rights available under section 553 of the Bankruptcy Code to any governmental units (as defined under section 101(27) of the Bankruptcy Code) is hereby expressly reserved for the benefit of such governmental units. Notwithstanding any other provision in the Plan or this Confirmation Order, pursuant to Section 503(b)(1)(D), a governmental unit shall not be required to file a request for the payment of an Administrative Expense Claim of the type described in sections 503(b)(1)(B) or 503(b)(1)(C) of the Bankruptcy Code.

21. Exculpation and Limitation of Liability. Notwithstanding anything contained in this Confirmation Order or the Plan to the contrary, the Exculpated Parties⁵ and AT&T shall neither have nor incur any liability to any person or entity for any and all Claims and Causes of Action arising on or after the Petition Date, including any Claim or Cause of Action relating in any way to acts taken or omitted in connection with, or related to, formulating, negotiating,

⁵ “Exculpated Parties” means, collectively, the Debtors, the Debtors’ directors and officers, the Committee and the individual members thereof (solely in their capacity as such), and each of their respective Representatives (as that term is defined in the Plan), each of the foregoing in its individual capacity as such.

preparing, disseminating, soliciting, implementing, administering, confirming or consummating the Chapter 11 Cases, the Plan, the Disclosure Statement, the Liquidation Trust Agreement, the AT&T Settlement Agreement, or any other contract, instrument, release or other agreement or document created or entered into in connection with the Plan, the AT&T Settlement Agreement or any other postpetition act taken or omitted to be taken in connection with or in contemplation of the sale or the liquidation of the Debtors; provided, however, that the foregoing provisions of this paragraph shall have no effect on the liability of any person or entity that results from any such act or omission that is determined in a Final Order to have constituted fraud, gross negligence or willful misconduct; provided, further, that each Exculpated Party and AT&T shall be entitled to rely upon the advice of counsel concerning its duties pursuant to, or in connection with, the Chapter 11 Cases or the above-referenced documents and acts. Without limiting the generality of the foregoing, the Exculpated Parties, AT&T, and their respective Professionals (as that term is defined in the Plan) shall be entitled to and granted the protections and benefits of Section 1125(e) of the Bankruptcy Code. For the avoidance of doubt, nothing in this paragraph shall be construed as a release of any Claim or Cause of Action against the Exculpated Parties or AT&T based upon any act or omission, transaction or other occurrence or circumstances existing or taking place prior to the Petition Date, except to the extent such Claim or Cause of Action is otherwise released under this Confirmation Order or the Plan.

22. Releases and Injunction. Effective upon the Effective Date, (i) the release of claims by (a) the AT&T Releasor Parties and the Debtor Releasor Parties as provided in, and subject to, Section 12.3 of the Plan and the AT&T Settlement Agreement, and (b) certain Holders of Claims or Equity Interests as provided in, and subject to, Section 12.5 of the Plan, and (ii) the injunction as provided in, and subject to the terms of Section 12.6 of the Plan, are hereby

approved and authorized as fair, equitable, reasonable and in the best interests of the Debtors, their Estate, and their creditors.

23. Books and Records. On the Effective Date, the Debtors are authorized to deliver or otherwise make available to the Liquidation Trustee for inspection and copying (“Transfer”) all books, records and files stored in any medium from which information can be obtained, including electronically stored information, in their possession, custody or control (“Books and Records”), and without any obligation or duty to retain copies thereof. Upon such Transfer of the Books and Records to the Liquidation Trustee, the Debtors and their officers, directors, employees and agents shall have no further obligations or duties with respect to the maintenance, preservation or production of Books and Records.

24. Attorney-Client and Other Privileges. On the Effective Date, to the extent the production of any documents or communications are not encompassed within the common or community of interest doctrine, all privileges with respect to any Liquidation Trust Assets, including, without limitation, the attorney/client privilege, work product protection, or other privilege or immunity attaching to any documents or communications, to which the Debtors are entitled shall be automatically vested in, and available for assertion or waiver by, the Liquidation Trustee on behalf of the Liquidation Trust. The vesting of the attorney/client privilege, work product protection, or other privilege or immunity attaching to any documents or communications in the Liquidation Trustee is not intended as, and will not constitute or result in, a waiver of any such privilege, protection or immunity in favor of any creditor, party in interest or other third party. However, nothing in this Order shall preclude the Debtors or any other creditor or party in interest from contesting the scope or applicability of any such privilege, vesting, assertion or waiver.

25. Consent to Withdrawal of Case Professionals. Upon the appointment of the Liquidation Trustee, Case Professionals are authorized, but not required, to withdraw from their respective representations of the Debtors and their estates and, if any Case Professional elects to withdraw from its representation, such Case Professional, automatically and without any further documentation of any kind, shall be released and discharged from any and all further authority, duties, responsibilities and obligations relating to or arising from the Chapter 11 Cases and confirmation of the Plan effective upon notification of the Liquidation Trustee of such case Professional's decision to withdraw. The Withdrawal of any Case Professional shall not affect the rights described in the Liquidation Trust Agreement, including in Section 2.2 thereof, and the right of the Liquidation Trustee to retain such Case Professional pursuant to the Liquidation Trust Agreement.

26. Treatment of the Utility Escrow. Nothing in the Plan shall affect the treatment of the Utility Escrow (as defined in the Sale Order) established and maintained pursuant to paragraphs 35 or the last sentence of paragraph 36 of the Sale Order. To the extent that the Court determines pursuant to the procedures established in paragraph 35 of the Sale Order that the extent and validity of Utility Contracting Co.'s alleged secured claim to be paid from the Utility Escrow is less than the amount of the Utility Escrow, the difference shall be treated as an Allowed Class 3 Claim under the Plan (in an amount not to exceed \$193,535.93).

27. Carrier Claims. For purposes of this Confirmation Order, the term "Carrier Claims" means the claims included in the informal complaint dated February 26, 2014 and filed with the FCC pursuant to 47 C.F.R. § 1.716 by (i) MCI Communications Services, Inc. d/b/a Verizon Business Services ("Verizon"); (ii) Qwest Communications Company, LLC d/b/a CenturyLink QCC ("CenturyLink"); and (iii) Sprint Communications Company L.P. ("Sprint")

and together with Verizon and CenturyLink, the “Carriers”) against Local Exchange Carriers of Michigan, Inc., Great Lakes Comnet, Inc., and Westphalia Telephone Company, File No. EB-14-MDIC-0001. The Carrier Claims that have been asserted in a proof of claim filed before March 1, 2017 may become subject to a formal complaint with the FCC; but, in no event, shall the allowed amount of a Carrier Claim held by a Carrier (i) exceed the liquidated amount set forth in such Carrier’s proof of claim that was filed before March 1, 2017 in the Chapter 11 Cases, or (ii) be classified or treated under the Plan or this Confirmation Order other than as a Class III Claim.

28. Notwithstanding Sections 10.2 and 13.1 of the Plan or any other provision of the Plan or this Confirmation Order, (i) the FCC shall continue to have jurisdiction to determine the allowance and amount of the Carrier Claims; (ii) all proceedings regarding the allowance or amount of any Carrier Claims or any proofs of claim relating to the Carrier Claims may proceed before the FCC (and any appellate court); (iii) any or all of the Carriers, may file a “Notice of Release from Stays or Injunctions” (“Notice”) in the Bankruptcy Court by no later than the 180th day after the Effective Date (as may be extended with respect to one or more Carrier Claims by written agreement of the Liquidating Trustee and one or more Carriers, the “Notice Deadline”) and thereafter the Carrier(s) that filed such Notice shall be entitled to commence, continue, or otherwise prosecute to judgment (but not thereafter) its/their Carrier Claim(s) before the FCC (and any appellate court); (iv) to the extent that a Carrier has not filed such Notice by the Notice Deadline, the Carrier Claims shall remain stayed and neither the FCC nor such Carrier may take any action outside of the Bankruptcy Court with respect to the Carrier Claims held by such Carrier; and (v) except as to ruling on a motion seeking approval of a compromise or other resolution (or as otherwise provided in clause (iv) immediately above), under no circumstances shall the Bankruptcy Court resolve any dispute regarding the amount or allowance of the Carrier

Claims, whether or not included by the Carriers or any of their affiliates in one or more proofs of claim.

29. Notwithstanding paragraphs 27 and 28 above, any Carrier Claims that may be determined or allowed, whether by the Bankruptcy Court, FCC or otherwise, shall constitute Class 3 Claims under the Plan, and any collection or enforcement of such Carrier Claims shall be subject to the Plan, the Confirmation Order and the exclusive jurisdiction of the Bankruptcy Court.

30. Effect of Conversion. In the event this Chapter 11 case is converted to Chapter 7 of the Bankruptcy Code, then, thereafter, all property of the Debtors and/or Reorganized Debtors and/or the Liquidation Trust as of conversion will become property of the Chapter 7 estate.

31. Amendment to Section 4.7(e) of the Plan. Section 4.7(e) of the Plan is amended to read in its entirety as follows:

On and after the Effective Date, the Liquidation Trust shall be responsible for timely payment of fees incurred pursuant to 28 U.S.C. Section 1930(a)(6). After the effective Date, the Liquidation Trustee shall file with the Bankruptcy Court a quarterly post-Effective Date report in the format specified by the U.S. Trustee, for each quarter that the case remains open. The quarterly fee shall be calculated on all disbursements made by the Liquidation Trustee whether pursuant to the Plan or not until the case is closed, converted to Chapter 7 or dismissed. The Bankruptcy Court shall retain jurisdiction to decide any post-Effective Date dispute concerning the quarterly fees.

32. Resolution of CoBank Objection.

a. The Debtors and, upon the Effective Date, the Liquidation Trustee shall hold, segregate in a separate deposit account, and not distribute, the sum of \$2 million ("CoBank Dispute Escrow"), pending the earlier of (a) the consent of the Liquidation Trustee and CoBank, and (b) a subsequent Final Order, in either case, authorizing such distribution. Any Secured or superpriority Administrative Expense Claim held by CoBank on the Confirmation Date, if any, as determined by Final Order, in or against any of the Estates and/or Assets will transfer to the CoBank Dispute Escrow on the Effective Date, to the same extent and with the same validity and priority, as existed in or against the Estates and/or the Assets immediately prior to such transfer. The CoBank Dispute Escrow shall not be subject to any Liens, Claims, Secured Claims (other than the alleged, but Disputed, Secured Claim of CoBank), or any Administrative Expense Claims (other than the alleged, but Disputed, superpriority Administrative Expense Claim of CoBank).

Other than with respect to the CoBank Dispute Escrow, all Assets and Liquidation Trust Assets shall be free and clear of any Liens, Claims and Interests of CoBank (except (a) to the extent that CoBank is determined by Final Order to be the holder of an Allowed General Unsecured Claim, upon such Allowance, CoBank shall be entitled to all the rights and benefits (and subject to all the duties and obligations) of the holder of an Allowed Class 3 Claim in the Allowed amount; and (b) CoBank shall retain its interest in, and rights with respect to, the Utility Escrow, as defined in and pursuant to the Sale Order [Doc. No. 405] ("Sale Order")). If, and to the extent, CoBank receives any amount from the Utility Escrow, the CoBank Dispute Escrow shall be reduced on a dollar-for-dollar basis.

b. If, and to the extent, the Debtors and, upon the Effective Date, the Liquidation Trustee, currently hold or subsequently receive any net Sale Proceeds as defined under the Sale Order (and, for the avoidance of doubt, exclusive of the deducted sums pursuant to clauses (a) through and including (e) of section 39(v) of the Sale Order, such amounts not constituting net Sale Proceeds), the Debtors or the Liquidation Trustee, as applicable, shall pay promptly such net Sale Proceeds to CoBank and, upon such payment, the CoBank Dispute Escrow shall be reduced on a dollar-for-dollar basis.

c. Notwithstanding anything to the contrary set forth in the Plan (including Section 7.2(h) therein) nothing in the Plan shall prohibit CoBank from seeking to recover interest, professional fees or other amounts incurred or arising prior to the Confirmation Date (but CoBank shall be barred from seeking interest, professional fees, or other amounts incurred or arising after the Confirmation Date) pursuant to section 506(b) of the Bankruptcy Code. However, any interest, professional fees, or other amounts that may be Allowed by Final Order shall only be paid to CoBank from the CoBank Dispute Escrow and shall not be paid from any other source.

d. The releases set forth in Section 12.5 of the Plan shall not apply to CoBank.

33. Bar Date for Professionals. All final requests for payment of Professional Fee Claims must be filed with the Bankruptcy Court pursuant to customary final fee applications by the date that is forty-five (45) calendar days after the Effective Date. The objection deadline relating to such fee applications shall be the date that is twenty-one (21) days after such fee applications are filed with the Bankruptcy Court. The Allowed amounts of any Professional Fee Claims shall be determined by the Bankruptcy Court following any hearing that may be scheduled by the Bankruptcy Court. If no objections are timely filed to any final fee application, the Bankruptcy Court may approve such fee applications without a hearing.

34. Notice of Confirmation Order and Effective Date. Pursuant to Bankruptcy Rule 3020(c), the Debtors shall serve notice of the entry of this Confirmation Order, the occurrence of the Effective Date and any bar dates established by the Plan to all known creditors, equity holders, and other parties in interest in the Debtors' Chapter 11 Cases within seven (7) Business Days after the occurrence of the Effective Date.

35. Retention of Jurisdiction. Pursuant to sections 105(a) and 1142 of the Bankruptcy Code, this Court shall retain jurisdiction to the fullest extent permitted by law to interpret and enforce the provisions of the Plan, the AT&T Settlement Agreement, this Confirmation Order, and all other matters set forth in Article XIII of the Plan.

36. Closing of Cases. Effective as of the Effective Date, this Confirmation Order shall act as a final decree pursuant to section 350 of the Bankruptcy Code formally closing the Chapter 11 Case of Comlink, L.L.C. (Case No. 15-00642-jtg); *provided, however*, that the Chapter 11 Case of Great Lakes Comnet, Inc. (Case No. 16-00290-JTG) shall remain open until such time as the Liquidation Trustee files with the Bankruptcy Court such documents required by the Bankruptcy Rules and any applicable orders of the Bankruptcy Court to close such Chapter 11 Case. Upon the Effective Date, counsel for the Liquidation Trustee shall submit proposed forms of order to the Bankruptcy Court to enter on the docket of Comlink, L.L.C. to close that case on the Effective Date.

37. No Stay of Order. This Confirmation Order is a final order and shall be effective and enforceable immediately upon its entry and shall not be stayed pursuant to Bankruptcy Rule 3020(e) or otherwise. Likewise, the provisions of this Confirmation Order approving the Plan and the AT&T Settlement Agreement shall be effective and enforceable immediately upon the

entry of this Confirmation Order and shall not be stayed pursuant to Bankruptcy Rules 6004(h), 6006(d), 7062 or otherwise.

38. Failure of the Effective Date. In the event the Plan Proponents mutually determine, in their sole discretion, that the conditions to the occurrence of the Effective Date are unlikely to occur, the Plan Proponents may, but shall not be required, to seek an order from the Bankruptcy Court directing that the Confirmation Order be vacated and that the Plan be null and void in all respects.

39. Order of Controlling Documents. To the extent there is any conflict between the terms of (i) this Confirmation Order, (ii) the Plan, and (iii) any other order of the Court, or any other document, the item in the immediately preceding list that is first listed between the two items shall control.

END OF ORDER

Order prepared and submitted by:

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Signed: March 30, 2017




John T. Gregg
United States Bankruptcy Judge

Legal Analysis Exhibit

LEC-MI Ex. 3

PUBLIC VERSION

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MICHIGAN

In re:

GREAT LAKES COMNET, *et al.*,¹

Debtors.

Chapter 11

Case No. 16-00290 (JTG)
(Jointly Administered)

**CERTIFICATION OF ANDRES A. ESTRADA WITH RESPECT TO THE
TABULATION OF VOTES ON THE JOINT CHAPTER 11 PLAN OF
LIQUIDATION OF THE DEBTORS AND OFFICIAL COMMITTEE OF
UNSECURED CREDITORS**

1. I, Andres A. Estrada, depose and say under the penalty of perjury:
2. I am a Senior Managing Consultant of Corporate Restructuring Services, employed by Kurtzman Carson Consultants LLC (“KCC”), located at 2335 Alaska Avenue, El Segundo, CA 90245. I am over the age of 18 and not a party to this action.
3. On January 27, 2016, the Court entered the **Order Authorizing the Retention and Appointment of Kurtzman Carson Consultants LLC as Official Claims, Balloting and Noticing Agent *Nunc Pro Tunc* to the Petition Date** [Docket No. 58] designating KCC as the claims, balloting agent and noticing agent.
4. On February 8, 2017, the Court entered the **Order (I) Conditionally Approving Disclosure Statement, (II) Fixing Voting Record Date, (III) Scheduling Disclosure Statement and Plan Confirmation Hearing and Approving Form and Manner of Related Notice and Objection Procedures, (IV) Approving Solicitation Packages and Procedures and Deadlines for Soliciting, Receiving and Tabulating**

¹ The Debtors are Great Lakes Comnet, Inc. (Case No. 16-00290) and Comlink, L.L.C. (Case No. 16-00292)

Votes on the Plan, (V) Approving the Form of Ballot, and (VI) Granting Related Relief [Docket No. 694] (“**Plan Procedures Order**”), establishing among other things, certain solicitation and voting tabulation procedures.

5. KCC worked with the Debtors and their counsel to solicit votes to accept or reject the **Joint Chapter 11 Plan of Liquidation of the Debtors and Official Committee of Unsecured Creditors** [Docket No. 671] (the “**Plan**”) and to tabulate the ballots of creditors voting to accept or reject the Plan in accordance with the Solicitation and Voting Procedures approved in the Plan Procedures Order.

6. KCC has considerable experience in soliciting and tabulating votes to accept or reject proposed chapter 11 plans.

A. Service and Transmittal of Solicitation Packages and Related Information

7. The Plan Procedures Order established February 8, 2017 as the record date (the “**Record Date**”) for determining which creditors and holders of interests were entitled to receive the Solicitation Packages (as defined in the Plan Procedures Order) and, where applicable, vote on the Plan. KCC relied on the claims register maintained in these Chapter 11 Cases and the Debtors’ Schedules of Assets and Liabilities, in consultation with counsel to the Debtors, to identify which Holders of such Claims were entitled to vote to accept or reject the Plan in Class III (General Unsecured Claims). On February 14, 2017 KCC caused to be served Solicitation Packages on all known members of Class 3 in accordance with the Plan Procedures Order. KCC also caused to be served the Plan Procedures Notice and Notice of Non-Voting Status on members of Class I (Other Priority Claims), Class II (Secured Claims), Class IV (Intercompany Claims), and Class V (Equity Interests Claims). Additionally, KCC caused to be served the Plan

Procedures Notice and Notice of Non-Voting Status on the creditor matrix and all other parties required to receive such notice pursuant to the Plan Procedures Order. Certificates evidencing the service of the foregoing were filed with the Court on February 28, 2017 [Docket No. 704] and March 3, 2017 [Docket No. 706].

B. The Tabulation Process

8. Pursuant to the Plan Procedures Order, holders of Claims in Class III (General Unsecured Claims) were entitled to vote to accept or reject the Plan. No other classes were entitled to vote on the Plan. CoBank, ACB submitted a ballot purporting to reject the Plan on account of a purported Class II claim (“**CoBank Ballot**”). The CoBank Ballot has been rejected pursuant to the Plan Procedures Order because Class II claims are not entitled to vote on the Plan.

9. Using the information outlined above, and with specific guidance and approval from the Debtors’ counsel, KCC created a voting database reflecting the names of holders in the Voting Class, addresses of such holders, voting amounts and classifications of Claims in the Voting Class.

10. Using its KCC CaseView voting database (“**KCC CaseView**”), KCC generated ballots for holders of Claims entitled to vote to accept or reject the Plan. The Plan Procedures Order established March 17, 2017 at 4:00 p.m. (prevailing Eastern Time) as the deadline for receiving ballots to accept or reject the Plan (the “**Voting Deadline**”).

11. Pursuant to the Plan Procedures Order, KCC received and tabulated ballots as follows: (a) each returned ballot was opened and inspected at KCC’s offices; (b) ballots were date-stamped and scanned into KCC CaseView; and (c) all ballots received on or before the Voting Deadline were then entered into KCC CaseView.

PUBLIC VERSION

12. Set forth below is a summary of the voting results with respect to the Voting Classes tabulated on a consolidated basis:

Total Ballots Received			
Accept		Reject	
Number	Amount	Number	Amount
Class III – General Unsecured Claims			
41 ² (100%)	\$ 30,692,248.51 (100%)	0 (0%)	\$0.00 (0.00%)

13. The final Ballot Report containing the summary of voting results on a consolidated basis is attached hereto as **Exhibit A**.

14. The detailed Ballot Report for Class III (General Unsecured Claims) is attached hereto as **Exhibit B**.

15. The unacceptable Ballot Report detailing any ballots that were not included in the tabulation above because they did not satisfy the requirements for a valid ballot as set forth in the Plan Procedures Order is attached hereto as **Exhibit C**.

16. Each ballot received by KCC is attached hereto as **Exhibit D**.

² AT&T submitted a ballot in the amount of \$15,900,000.00 to accept the Plan pursuant to the stipulation filed at docket number 705 (“**AT&T Ballot**”). The AT&T Ballot has been included in these voting results. To the extent necessary, KCC will file an amended certification if the Court does not approve the stipulation.

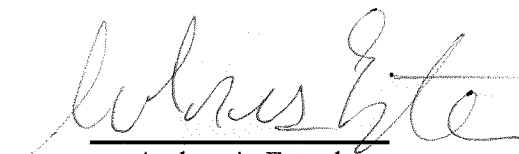
Per the terms of the Order Approving Terms of Compromise Among Debtors, CenturyLink Communications, LLC F/K/A Qwest Communications Company, LLC, Westphalia Telephone Company and Westphalia Broadband, Inc. [Docket No. 718], Claim No. 112 will be deemed to be reduced and allowed as a general unsecured non-priority Class III claim against GLC in the amount of Nine Million Dollars and deemed to have voted its Allowed Claim in favor of confirmation of the Joint Plan without need to submit a ballot.

PUBLIC VERSION

Conclusion

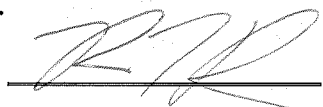
To the best of my knowledge, information and belief, the foregoing information concerning the distribution, submission and tabulation of ballots in connection with the Plan is true. The ballots received by KCC are stored at KCC's office and are available for inspection by or submission to this Court.

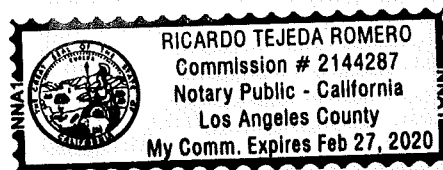
Dated: March 21, 2017


Andres A. Estrada

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 21st day of March, 2017, by Andres A. Estrada, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature: 



PUBLIC VERSION

EXHIBIT A

PUBLIC VERSION
Exhibit A - Ballot Summary Report

Class Name	Class Description	Members Voted	Members Accepted	Members Rejected	Unacceptable Votes	% Members Accepted	% Members Rejected	Total \$ Voted	\$ Accepted	\$ Rejected	% \$ Accepted	% \$ Rejected
3	General Unsecured Claims	41	41	0	5	100.00%	0.00%	\$30,692,248.51	\$30,692,248.51	\$0.00	100.00%	0.00%

PUBLIC VERSION

EXHIBIT B

PUBLIC VERSION
Exhibit B

Ballot Report for Class 3 (General Unsecured Claims)

Date Filed	Ballot Number	Name	Class	Voting Amount	Vote	Opt Out of Releases?
3/6/2017	25	A & E Lock & Safe LLC	Class 3 General Unsecured Claims	\$75.00	Accept	No
2/24/2017	1	A PLUS INC	Class 3 General Unsecured Claims	\$600.00	Accept	No
3/13/2017	36	All Ways Tel Communications, Inc.	Class 3 General Unsecured Claims	\$7,877.00	Accept	No
3/7/2017	27	AT&T Corp., AT&T Services, Inc., and Their Affiliates	Class 3 General Unsecured Claims	\$15,900,000.00	Accept	No
3/9/2017	30	BARRY COUNTY TELEPHONE CO	Class 3 General Unsecured Claims	\$1,634.68	Accept	No
2/27/2017	11	BUIST ELECTRIC INC	Class 3 General Unsecured Claims	\$29,362.00	Accept	No
3/2/2017	17	CallidusCloud	Class 3 General Unsecured Claims	\$31,440.00	Accept	No
3/13/2017	37	CASAIR INC	Class 3 General Unsecured Claims	\$315.95	Accept	No
		CenturyLink Communications, LLC*	Class 3 General Unsecured Claims	\$9,000,000.00	Accept	
3/10/2017	34	CHERRYLAND ELECTRIC COOP	Class 3 General Unsecured Claims	\$910.00	Accept	No
3/17/2017	42	Clinton County Telephone Company	Class 3 General Unsecured Claims	\$2,050,374.90	Accept	No
3/16/2017	40	Cologix, Inc.	Class 3 General Unsecured Claims	\$20,175.54	Accept	No
3/9/2017	28	DIGGERS HOTLINE INC	Class 3 General Unsecured Claims	\$83.69	Accept	No
3/14/2017	39	FIRE PROS INC	Class 3 General Unsecured Claims	\$3,903.31	Accept	No
3/9/2017	31	Fire Pros, Inc.	Class 3 General Unsecured Claims	\$50,329.37	Accept	No
3/3/2017	20	Harty Maike Jennifer	Class 3 General Unsecured Claims	\$2,754.23	Accept	No
3/3/2017	21	Ingram Micro Inc.	Class 3 General Unsecured Claims	\$7,281.75	Accept	No
2/28/2017	14	Jem Tech Group	Class 3 General Unsecured Claims	\$2,332.60	Accept	No
3/6/2017	24	KENTWOOD OFFICE FURNITURE	Class 3 General Unsecured Claims	\$2,880.35	Accept	No
2/27/2017	9	LEHMAN WESLEY and ASSOCIATES	Class 3 General Unsecured Claims	\$72.00	Accept	No
3/6/2017	26	Merit Network, Inc.	Class 3 General Unsecured Claims	\$253,476.64	Accept	No
2/27/2017	8	MIKE FAUBLE	Class 3 General Unsecured Claims	\$100.00	Accept	No
3/9/2017	32	Milosek Matthew	Class 3 General Unsecured Claims	\$3,977.00	Accept	No
3/9/2017	33	MLW Sales, LLC	Class 3 General Unsecured Claims	\$2,120,602.74	Accept	No
2/27/2017	3	MUSKEGON COUNTY ROAD COMMISSION	Class 3 General Unsecured Claims	\$30.00	Accept	No
3/9/2017	29	OHIO UTILITIES PROTECTION SERV	Class 3 General Unsecured Claims	\$13.98	Accept	No
3/13/2017	38	Paul M. Bowman	Class 3 General Unsecured Claims	\$171,191.84	Accept	No
2/27/2017	5	Peckham, Inc	Class 3 General Unsecured Claims	\$6,825.00	Accept	No
2/27/2017	4	Peninsula Fiber Network, LLC	Class 3 General Unsecured Claims	\$20,771.18	Accept	No
3/2/2017	19	PLANT PROFESSIONALS THE	Class 3 General Unsecured Claims	\$230.32	Accept	No
2/28/2017	15	POWERNET GLOBAL	Class 3 General Unsecured Claims	\$266.84	Accept	No
2/27/2017	12	Pro-Tech Mechanical Services of Michigan	Class 3 General Unsecured Claims	\$4,465.00	Accept	No
2/27/2017	10	SMITH FLORAL & GREENHOUSES	Class 3 General Unsecured Claims	\$715.00	Accept	No
2/27/2017	6	SMITH FLORAL and GREENHOUSES	Class 3 General Unsecured Claims	\$286.20	Accept	No
2/27/2017	7	SPARROW MICHIGAN ATHLETIC CLUB	Class 3 General Unsecured Claims	\$2,230.18	Accept	No

PUBLIC VERSION**Ballot Report for Class 3 (General Unsecured Claims)**

Date Filed	Ballot Number	Name	Class	Voting Amount	Vote	Opt Out of Releases?
3/6/2017	22	TK Communications, L.L.C.	Class 3 General Unsecured Claims	\$757,386.30	Accept	No
3/13/2017	35	Toly Digital Networks, Inc	Class 3 General Unsecured Claims	\$35,699.38	Accept	No
2/27/2017	2	UTILITY CONTRACTING CO	Class 3 General Unsecured Claims	\$191,535.93	Accept	No
2/27/2017	13	WALKER AND ASSOCIATES INC	Class 3 General Unsecured Claims	\$4,739.26	Accept	No
3/17/2017	43	Westphalia Telephone Co	Class 3 General Unsecured Claims	\$2,509.55	Accept	No
3/6/2017	23	Winn Telecom	Class 3 General Unsecured Claims	\$2,793.80	Accept	No
*Per the terms of the Order Approving Terms of Compromise Among Debtors, CenturyLink Communications, LLC F/K/A Qwest Communications Company, LLC, Westphalia Telephone Company and Westphalia Broadband, Inc. [Docket No. 718], Claim No. 112 will be deemed to be reduced and allowed as a general unsecured non-priority Class III claim against GLC in the amount of Nine Million Dollars and deemed to have voted its Allowed Claim in favor of confirmation of the Joint Plan without need to submit a ballot.						

PUBLIC VERSION

EXHIBIT C

PUBLIC VERSION
Exhibit C – Unacceptable Ballots

Date Filed	Ballot Number	Name	Class	Voting Amount	Vote	Opt Out of Releases?
3/1/2017	16	Homeworks Tri County Electric	Class 3 General Unsecured Claims	\$16,462.79	Improper Vote - Abstained	No
3/2/2017	18	The Polack Corporation	Class 3 General Unsecured Claims	\$1,510.90	Improper Vote - Abstained	No
3/16/2017	41	CoBank, ACB	Class 2 Secured Claims	\$1,976,835.84	Improper Vote - Not Entitled to Vote	Yes
3/20/2017	44	INDATEL SERVICES, LLC	Class 3 General Unsecured Claims	\$13,843.77	Improper Vote - Late Filed	No
3/20/2017	45	All American Communications	Class 3 General Unsecured Claims	\$4,190.96	Improper Vote - Late Filed	No

~~PUBLIC VERSION~~

EXHIBIT D

PUBLIC VERSION

Ballot #1 Date Filed: 2/24/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$600.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

02-24-17A10:58 RCVD

Print or type name: A PLUS INC

Signature: [Signature]

Title (if corporation or partnership)

Address:

PO BOX 585
PORTAGE, IN 46368

RECEIVED

FEB 24 2017

KURTZMAN CARSON CONSULTANTS

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #2 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$191,535.93.²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

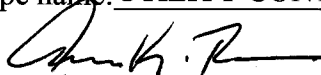
☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: UTILITY CONTRACTING CO

Signature: 

Title (if corporation or partnership) EXECUTIVE DIRECTOR

Address:

PO BOX 46
SPARTA, MI 49345--004

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:05 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #3 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$30.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: MUSKEGON COUNTY ROAD COMMISSION

Signature: *[Signature]*

Title (if corporation or partnership) Managing Director

Address:

7700 E APPLE AVE
MUSKEGON, MI 49442

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:05 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #4 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$20,771.18².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Pepinula Fiber Network, LLC

Signature: *[Signature]*

Title (if corporation or partnership) GENERAL MANAGER

Address:

1901 W. Ridge St. Suite 2
Marquette, MI 49855

RECEIVED
FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:20 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #5 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$6,825.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Peckham, Inc

Signature: *Harry Peckham*

Title (if corporation or partnership) CFO

Address:

3510 Capitol City Blvd
Lansing, MI 48906-2102

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:20 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #6 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$286.20².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: SMITH FLORAL and GREENHOUSES

Signature: Karen S. Smith

Title (if corporation or partnership) _____

Address:

1124 E MOUNT HOPE
PO BOX 21026
LANSING, MI 48909

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:02 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #7 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,230.18².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

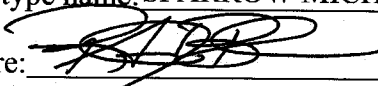
☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: SPARROW MICHIGAN ATHLETIC CLUB

Signature: 

Title (if corporation or partnership) BUSINESS MANAGER

Address:

2900 HANNAH BLVD
EAST LANSING, MI 48823

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:02 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #8 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$100.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated: 2-23-17

Print or type name: MIKE FAUBLE

Signature: Michael D Fauble

Title (if corporation or partnership) Owner

Address:

611 SENECA PL
CADILLAC, MI 49601

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:02 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #9 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$72.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: LEHMAN WESLEY and ASSOCIATES

Signature: *Bernard J. Lehman*

Title (if corporation or partnership) President

Address:

5123 W ST JOSEPH ST
STE 204
LANSING, MI 48917

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:02 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #10 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$715.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: SMITH FLORAL & GREENHOUSES

Signature: Kidra S Smith

Title (if corporation or partnership) _____

Address:

1124 E MOUNT HOPE
PO BOX 21026
LANSING, MI 48909-102

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:02 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #11 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$29,362.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: BYRIST ELECTRIC INC

Signature: [Signature]

Title (if corporation or partnership) CFO

Address:

8650 BYRON CTR AVE
BYRON CENTER, MI 49315

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:02 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

Ballot #12 Date Filed: 2/27/2017

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$4,465.00.²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

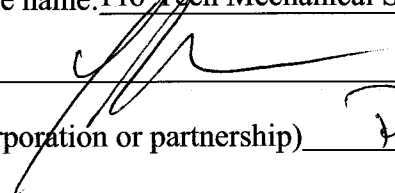
☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Pro-Tech Mechanical Services of Michigan

Signature: 

Title (if corporation or partnership) President

Address:

2556 Alamo Drive
Suite 50B
Lansing, MI 48911

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17A11:02 RCVD

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$4,739.26²

Item 1: Vote on Plan. The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: Release Election. By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: WALKER AND ASSOCIATES INC

Signature: [Signature]

Title (if corporation or partnership) Credit Manager

Address:

2596 MOMENTUM PL
CHICAGO, IL 60689-5325

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivered or Overnight
Mail.

RECEIVED

FEB 27 2017

KURTZMAN CARSON CONSULTANTS

02-27-17P01:06 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.

2

28531807.1\130050-00009



1600292170210203921000170

Deposit Date: 2/21/2017

Lockbox: 232596

Batch: 113

Transaction: 1

PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,332.60².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Jem Tech Group

Signature: *Kelly M. [Signature]*

Title (if corporation or partnership) Finance Manager

Address:

23537 Lakepointe Dr
Clinton Township, MI 48036

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

RECEIVED

FEB 28 2017

KURTZMAN CARSON CONSULTANTS

02-28-17P12:14 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$266.84².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: POWERNET GLOBAL

Signature: Art M. Berger

Title (if corporation or partnership) Fulfillment Manager Powernet

Address: 8805 Governors Hill

Suite 250

Cincinnati, Ohio 45249

PO BOX 740146

CINCINNATI, OH 45274-0146

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

RECEIVED

FEB 28 2017

KURTZMAN CARSON CONSULTANTS

02-28-17P12:13 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$16,462.79².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☐ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☒ ELECT TO OPT OUT

Balance paid in full 8/17/16.

Dated:

Print or type name: Homeworks Tri County Electric

Signature: [Signature]

Title (if corporation or partnership) President/CEO

Address:

7973 E Grand River Ave
Portland, MI 48875

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

RECEIVED

MAR 01 2017

KURTZMAN CARSON CONSULTANTS

03-01-17A09:45 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$31,440.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: CallidusCloud

Signature: *[Signature]*

Title (if corporation or partnership) *Credit Mgr.*

Address:

4140 Dublin Blvd, Suite 400
Dublin, CA 94568

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

RECEIVED

MAR 02 2017

KURTZMAN CARSON CONSULTANTS

03-02-17A10:18 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$1,510.90².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☐ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: The Polack Corporation

Signature: *John Polack*

Title (if corporation or partnership) President

Address:

1400 Keystone Ave
Lansing, MI 48911

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

RECEIVED

MAR 02 2017

KURTZMAN CARSON CONSULTANTS

03-02-17A10:22 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$230.32

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: PLANT PROFESSIONALS THE

Signature: [Signature]

Title (if corporation or partnership) [Signature]

Address:

16886 TURNER ST
LANSING, MI 48906

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

RECEIVED

MAR 02 2017

KURTZMAN CARSON CONSULTANTS

03-02-17A10:23 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,754.23².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated: 2/23/17

Print or type name: Harty Maiké Jennifer

Signature: Jennifer Harty

Title (if corporation or partnership) _____

Address:

2223 Tulane Drive
Lansing, MI 48912

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
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MAR 03 2017

KURTZMAN CARSON CONSULTANTS

03-03-17A10:01 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$7,281.75.²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN


☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Ingram Micro Inc.

Signature: 

Title (if corporation or partnership) MANAGER OF RECOVERY SERVICES

Address:

1759 Wehrle Dr.
Williamsville, NY 14221-7887

RETURN THIS BALLOT TO:

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MAR 03 2017

KURTZMAN CARSON CONSULTANTS

03-03-17P01:04 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$757,386.30².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: TK Communications, L.L.C.

Signature: *Karl Wuestenberg*

Title (if corporation or partnership) Member

Address:

Attn Robert D. Gordon
Clark Hill PLC
151 S. Old Woodward Ave., Suite 200
Birmingham, MI 48009

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MAR 06 2017

KURTZMAN CARSON CONSULTANTS

03-06-17P12:00 RCVD

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² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,793.80².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Winn Telecom

Signature: *Winn Telecom*

Title (if corporation or partnership) General Manager

Address:

402 N Mission St Ste 1
Mt Pleasant, MI 48858

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MAR 06 2017

KURTZMAN CARSON CONSULTANTS

03-06-17P12:03 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,880.35²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: KENTWOOD OFFICE FURNITURE

Signature: [Signature]

Title (if corporation or partnership) CFO

Address:

3063 BRETON ROAD
GRAND RAPIDS, MI 49512

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MAR 06 2017

KURTZMAN CARSON CONSULTANTS

03-06-17P12:04 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$75.00.²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

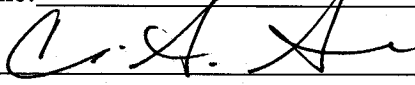
☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: A & E Lock & Safe LLC

Signature: 

Title (if corporation or partnership) _____

Address:

dba Emergency Lock & Safe
130 Packard Avenue SE
Grand Rapids, MI 49503

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
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Mail.

RECEIVED

MAR 06 2017

KURTZMAN CARSON CONSULTANTS

03-06-17P12:04 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$253,476.64².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated: 3 March 2017

Print or type name: Merit Network, Inc.

Signature: Joseph Sawasky

Joseph Sawasky

Title (if corporation or partnership) President & CEO

Address:

1000 Oakbrook Drive, Suite 200
Ann Arbor, MI 48104

RECEIVED

MAR 06 2017

KURTZMAN CARSON CONSULTANTS

03-06-17A10:36 RCVD

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² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$983,257.36.²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

AT&T Corp., AT&T Services, Inc., and Their

Print or type name: Affiliates

Signature: *Michael Grudus*

Title (if corporation or partnership) Assistant Vice President - Senior Legal Counsel

Address:

James W. Grudus, Esq.
AT&T Services, Inc.
One AT&T Way, Room 3A115
Bedminster, NJ 07921

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
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RECEIVED

MAR 07 2017

KURTZMAN CARSON CONSULTANTS

03-07-17A10:28 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$83.69²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated: 3/6/2017

Print or type name: DIGGERS HOTLINE INC

Signature: [Signature]

Title (if corporation or partnership): Accounting Clerk

Address:

6577 SOLUTION CTR
CHICAGO, IL 60677

RETURN THIS BALLOT TO:

Great Lakes Connet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
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RECEIVED

MAR 09 2017

KURTZMAN CARSON CONSULTANTS

03-09-17A10:27 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$13.98².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: OHIO UTILITIES PROTECTION SERV

Signature: *Janie Novak*

Title (if corporation or partnership) VP of Finance & Human Resources

Address:

PO Box 76786
Cleveland, OH 44101

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

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MAR 09 2017

KURTZMAN CARSON CONSULTANTS

03-09-17A10:28 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$1,634.68².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: BARRY COUNTY TELEPHONE CO

Signature: [Signature]

Title (if corporation or partnership) GM + CEO

Address:

DEPT 3001
PO BOX 30516
LANSING, MI 48909

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MAR 09 2017

KURTZMAN CARSON CONSULTANTS

03-09-17A10:29 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$50,329.37².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

3/6/17

Print or type name: Fire Pros, Inc.

Signature: Robert Pros

Title (if corporation or partnership) President

Address:

2710 Northridge Dr NW, #F
Grand Rapids, MI 49544

RETURN THIS BALLOT TO:

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MAR 09 2017

KURTZMAN CARSON CONSULTANTS

03-09-17P12:25 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$3,977.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

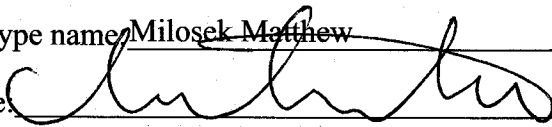
☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name Milosek Matthew

Signature: 

Title (if corporation or partnership) _____

Address:

12481 Clyde Rd
Fenton, MI 48430-9539

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RECEIVED

MAR 09 2017

KURTZMAN CARSON CONSULTANTS

03-09-17P12:26 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,120,602.74²

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: MLW Sales, LLC

Signature: Thomas Davis

Title (if corporation or partnership) Member

Address:

Thomas Davis
3696 Chestnut Ln
Dryden, MI 48428

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

RECEIVED

MAR 09 2017

KURTZMAN CARSON CONSULTANTS

03-09-17P12:27 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$910.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: CHERRYLAND ELECTRIC COOP

Signature: *W. Hall*

Title (if corporation or partnership) CFO

Address:

5930 US 31 S
PO BOX 298
GRAWN, MI 49637

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2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

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MAR 10 2017

KURTZMAN CARSON CONSULTANTS

03-10-17A11:29 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$35,699.38².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Toly Digital Networks, Inc

Signature: *Carson Auto*

Title (if corporation or partnership) PRESIDENT

Address:

100 West Indiantown Road Suite 201
Jupiter, FL 33458

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MAR 13 2017

KURTZMAN CARSON CONSULTANTS

03-13-17A09:56 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$7,877.00².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: All Ways Tel Communications, Inc.

Signature: *[Signature]*

Title (if corporation or partnership) President

Address:

5424 Bywood Rd.
Bloomfield Hills, MI 48302-2702

RETURN THIS BALLOT TO:

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MAR 13 2017

KURTZMAN CARSON CONSULTANTS

03-13-17A11:45 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$315.95².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: CASAIR INC

Signature: *San R. [Signature]*

Title (if corporation or partnership) _____

Address:

617 E LAKE ST
STANTON, MI 48888

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MAR 13 2017

KURTZMAN CARSON CONSULTANTS

03-13-17A11:46 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$171,191.84².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

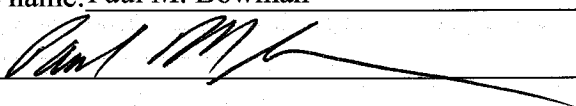
☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Paul M. Bowman

Signature: 

Title (if corporation or partnership) _____

Address:

Norman C. Witte (P40546)
119 E. Kalamazoo Street
Lansig, MI 48933-2111

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MAR 13 2017

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03-13-17A11:46 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$3,903.31².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated: 3/6/17

Print or type name: FIRE PROS INC

Signature: Robert Pross

Title (if corporation or partnership) President

Address:

2710 NORTHRIDGE DR NW STE F
GRAND RAPIDS, MI 49544

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MAR 14 2017

KURTZMAN CARSON CONSULTANTS

03-14-17P12:27 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$20,175.54².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Cologix, Inc.

Signature: *Jenna Bennett*

Title (if corporation or partnership) VP, ~~Asst~~ General Counsel

Address:

General Counsel
2300 15th Street, Suite 300
Denver, CO 80202

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
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MAR 16 2017

KURTZMAN CARSON CONSULTANTS

03-16-17P12:18 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class II claim against one or more of the Debtors in the unpaid amount of \$1,976,835.84²

Item 1: **Vote on Plan.** The undersigned holder of a Class II claim votes to:

(Check one box only)

☐ ACCEPTS THE PLAN

☒ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☒ ELECT TO OPT OUT

Dated: **March 14, 2017**

Print or type name: CoBank, ACB

Signature: *Richard Dill*

Richard Dill

Title (if corporation or partnership) VICE PRESIDENT

Address: **6340 S. Fiddlers Green Square
Greenwood Village, CO 80111**

**Christopher P. Schueller, Esq., Buchanan Ingersoll & Rooney PC
One Oxford Centre, 20th Fl.
Pittsburgh, PA 15219
(412) 562-8432**

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Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight Mail.

- ☒ Date Stamped Copy Returned
☐ No self addressed stamped envelope
☐ No copy to return

RECEIVED

MAR 16 2017

KURTZMAN CARSON CONSULTANTS

03-16-17A10:23 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,050,374.90².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Clinton County Telephone Company

Signature: *David H. To*

Title (if corporation or partnership) President

Address:

109 E. Main Street
PO Box 368
Westphalia, MI 48894

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MAR 17 2017

KURTZMAN CARSON CONSULTANTS

03-17-17A10:06 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$2,509.55².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Westphalia Telephone Co

Signature: *David H. H.*

Title (if corporation or partnership) President

Address:

1515 Turf Ln
East Lansing, MI 48823

RETURN THIS BALLOT TO:

Great Lakes Comnet, Inc. Ballot Processing Center, c/o Kurtzman Carson Consultants, LLC,
2335 Alaska Avenue, El Segundo, CA 90245, by First Class Mail, Hand-Delivery or Overnight
Mail.

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KURTZMAN CARSON CONSULTANTS

03-17-17A10:03 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$13,843.77².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: INDATEL SERVICES, LLC

Signature: Mel Wagner Jr.

Title (if corporation or partnership) CEO

Address:

C/O WIN
800 WISCONSIN STREET
BUILDING D02 MAILB
EAU CLAIRE, WI 54703

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03-20-17A10:02 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.



PUBLIC VERSION

BALLOT

The undersigned, the holder of a Class III claim against one or more of the Debtors in the unpaid amount of \$4,190.96².

Item 1: **Vote on Plan.** The undersigned holder of a Class III claim votes to:

(Check one box only)

☒ ACCEPTS THE PLAN

☐ REJECTS THE PLAN

Item 2: **Release Election.** By checking the box below, you elect NOT to grant the releases contained in Section 12.5 of the Plan.

☐ ELECT TO OPT OUT

Dated:

Print or type name: Alt American Communications

Signature: [Signature]

Title (if corporation or partnership) Owner

Address:

9233 Marathon Dr
Howard City, MI 49329

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03-20-17A11:17 RCVD

² Amounts treated for voting purposes only and may be subject to any tabulation rules set by the Court.

